

**Town of West Rutland, Vermont**

**ANNUAL REPORT**

**For the Year Ending  
June 30, 1998**



## On the Cover

*Town Hall building on Marble Street in West Rutland. Built in 1908. Winter scene.*

This year's cover was illustrated by Keith MacIntyre. He is a member of the *Artists' Guild of Vermont*. The Selectboard would like to thank Keith for his generosity and talented drawing of West Rutland's historic building.

The Town Hall continues to be an important part of the community. Last year, the Friends of Town Hall conducted more fund raising campaigns to accomplish renovations. At this time, the Town needs to make the building ADA accessible and it is hoped to obtain more funding assistance in the future to meet this goal. If you haven't been by to visit some of the recent improvements, such as the newly renovated conference room, please stop by! The Selectboard would also like to thank all those who have donated time and/or money in the past for building renovation purposes.

## TELEPHONE NUMBERS

Town Manager	438-2263
Town Treasurer	438-2263
Town Clerk	438-2204
Listers	438-2204
Zoning	438-2204
Town Garage	438-2854
Library	438-2964
Wastewater Treatment Plant	438-5633
School	438-2288
Recreation Area/Skating Rink	438-2406
FIRE	775-0001
POLICE	438-6114
STATE POLICE	773-9101
AMBULANCE	773-1700
Rutland West Neighborhood Housing Service, Inc.	438-2303

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Daamen Printing Company

1998

TOWN OF WEST RUTLAND, VERMONT

# ANNUAL REPORT

For the Year Ending June 30, 1998

### **WANT TO VOLUNTEER?**

Are you a concerned resident and have time to spare? Would you like to make a difference in your community? The Town NEEDS VOLUNTEERS! Currently, the Town needs support with the Friends of the Town Hall, Industrial Corporation Board, and Planning Commission. There still remains a need for a Recreation Committee as well. There may be more groups forming throughout the year. If you are interested in serving on ANY Committee or Board, please feel free to stop by the office and ask for information.

### **ANY QUESTIONS?**

If you have a question about town policy, finances, ordinances, or just about anything regarding local government, please feel free to give Jason Simcock, Town Manager, a call at 438-2263. As a reminder, Selectboard meetings are held on the second and fourth Monday of each month at 6 PM, here at the Town Hall.

If you would like to meet Jason to discuss your question(s) in detail, please call for an appointment at (802) 438-2263, or write: Town of West Rutland, Town Manager, 35 Marble Street, West Rutland, VT 05777. For e-mail, send to: [jsimcock@vermontel.com](mailto:jsimcock@vermontel.com). Thanks and I look forward to hearing from you!

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**Town of West Rutland School District  
WARNING**

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose room of the High School in said Town on Monday, March 1, 1999 at 7:00 P.M. to discuss the following matters to wit:

1. To hear and act upon the reports of the Town of West Rutland School district.
2. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the School Board with comments and ask questions concerning the proposed school budget.
3. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, March 2, 1999 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters to wit:

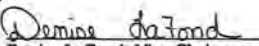
1. Shall the Town School District appropriate the sum of Three million, five hundred one thousand, sixty-five dollars (\$3,501,065) necessary for the support of its school for the year beginning July 1, 1999?
2. Shall the Town School District appropriate the sum of Sixty-three thousand dollars (\$63,000) from school year 1998/99 surplus funds to establish a building project fund pursuant to 24 VSA Section 2804 for future repairs or capital improvements to the school?
3. Shall the Town School District appropriate the amount not to exceed Sixty-five thousand dollars (\$65,000) from school year 1998/99 surplus funds to repair the roof in school year 1999/2000?
4. Shall the Town School District appropriate the amount not to exceed Fifteen thousand dollars (\$15,000) from school year 1998/1999 surplus funds for removal of asbestos in school year 1999/2000?
5. Shall the voters authorize the School Directors to borrow money in anticipation of taxes?
6. To elect all School District Officials as required by law.

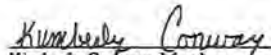
West Rutland, Vermont

BOARD OF SCHOOL DIRECTORS

  
Joseph Ryter, Chairperson

  
Carl Serrani, Clerk

  
Denise LaFond, Vice Chairperson

  
Kimberly Conway, Member

\_\_\_\_\_  
Lynn Valach, Member

## TOWN OF WEST RUTLAND, VERMONT

### *WARNING*

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 1st, 1999 at 7:00 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 2nd, 1999 at 10:00 AM at the American Legion Hall, 817 Pleasant Street, to vote by Australian Ballot on Articles 4-20. Polls to close at 7:00 PM.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectboard's Budget for the expenses of the Town and Town Highway Department, and wastewater upgrade project.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

#### THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 Shall the Town eliminate the office of town auditor?
- Article #5 To elect by Australian Ballot all necessary Town Officers; Town Moderator, Selectperson 3 Years (1), Selectpersons 1 Year (3), Listers (2), Auditor, Grand Juror and Town Law Agent.
- Article #6 Shall the Town vote to approve the Selectboard's Budget for Fiscal Year 2000 covering July 1, 1999 to June 30, 2000 in the amount of \$ 556,562 to be raised by taxes?
- Article #7 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving and sidewalk improvements?
- Article #8 Shall the Town vote to authorize the Select Board to contract with the West Rutland Fire District #1 and to appropriate the amount of \$46,350 for the twelve month period from July 1, 1999 to June 30, 2000 for town wide fire protection and to appropriate the amount of One Hundred Twenty Thousand Dollars (\$120,000) for the sole purpose of purchasing a new fire truck, with said sum of One Hundred Twenty Thousand Dollars being disbursed by the Town to the Fire District in six (6) equal installments of Twenty Thousand Dollars (\$20,000) per year for the next six (6) years?

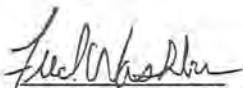


- Article #9 Shall the Town vote to appropriate the sum of \$5,000 to West Rutland Development Corporation, Inc. for marketing and permitting of the Industrial Park?
- Article #10 Shall the Town vote to appropriate the sum of \$1,500.00 for the support of the programs of the Southwestern Vermont Council on Aging?
- Article #11 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired and Senior Volunteer Program (RSVP)?
- Article #12 Shall the Town vote to appropriate the sum of \$4800.00 to support the Rutland Area Visiting Nurse Association and Hospice in Fiscal Year 1999? (\$300 to support Rutland Area Hospice and \$4500 to support RAVNAH Home & Community Health Services)
- Article #13 Shall the Town vote to appropriate the sum of \$12,240.00 (\$5.00 per capita) to maintain the services of the Rutland Regional Ambulance?
- Article #14 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?
- Article #15 Shall the Town vote to appropriate the sum of \$500 to the Rutland Economic Development Corporation (REDC) for the purposes of development promotion?
- Article #16 Shall the town of West Rutland appropriate the sum of \$ 1,200 to Rutland County Adult Basic Education for providing direct educational services to adults to include teaching materials?
- Article #17 Shall the Town vote to appropriate \$5,000 for the purpose of building a new community playground?
- Article #18 Shall the Town vote to appropriate \$7,500 for the purpose of installing a marble monument planter?
- Article #19 Shall the Town vote to appropriate the sum of \$1,250.00 to support the programs and services of BROCC (Bennington-Rutland Opportunity Council) in 1999?

Article #20 Shall the Town vote to appropriate the sum of \$300 to support the Association for Retarded Citizens- Rutland Area in 1999?

January 26, 1999

BOARD OF SELECTPERSONS

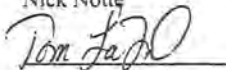


Fred Washburn, Chairperson



Frank Tyminski

Nick Notta



Tom LaFond



Tom Ascoli

### INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any questions after reading this, or any time during the voting process, ask your Town Clerk or another election official.

#### CHECK IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear audible voice.
3. Wait until your name is repeated and checked off by the official.

#### ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

#### MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for.  
("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

#### CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

#### BALLOT

Deposit your ballot in the "Voted Ballot" box.

#### LEAVE

Leave the voting area by passing outside the guardrail.

### WHAT TO DO IF?

#### YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectmen or other official call an immediate meeting of the members of the Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-439-8683.

## YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

## YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

## YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

## IT IS ILLEGAL TO,

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Mark a mark on your ballot which would identify it as yours.

## PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

## ABSENTEE VOTING

A voter who expects to be an absent voter may request absentee ballots until 5:00 PM or the closing of the Town Clerk's Office on the day preceding the election. (Mar. 1, 1999). Also an authorized person, on behalf of an absent voter may apply for an absent voter ballot not later than 12:00 Noon of the day preceding the election (Mar. 1, 1999). Application for absentee ballots will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

## APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the 2nd Saturday preceding the day of the election. (Feb. 20, 1999). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 20th from 10-12 AM.

# *TOWN OFFICERS*

Moderator	*Gary Kupferer	1999	1 Year Term
Town Clerk	Jayne Pratt	2001	3 Year Term
Town Treasurer	Michael McGann	2001	3 Year Term
Selectpersons	**Frank Tyminski	1999	1 Year Term
	*Nick Notte	1999	3 Year Term
	Thomas Ascoli	2001	3 Year Term
	*Thomas J. LaFond	1999	1 Year Term
	*Fred Washburn	1999	1 Year Term
School Directors	Carl Serrani	2000	3 Year Term
	*Joseph Riter	1999	3 Year Term
	Kimberly Conway	2001	3 Year Term
	*Lynn Valach	1999	1 Year Term
	*Denise Lafond	1999	1 Year Term
Listers	William Kelly	2000	3 Year Term
	*Frances Flynn	1999	3 Year Term
	*Resigned	2001	2 Year Term
Auditors	Beverly Kupferer	2000	3 Year Term
	* Mary Oczechowski	1999	3 Year Term
	James Reynolds	2001	3 Year Term
Grand Juror	*Richard Candlish	1999	1 Year Term
Town Law Agent	*James Rajda	1999	1 Year Term
First Constable	*James Rajda	2000	2 Year Term
Health Officer	Laurie Taggart	1998	By App't
Town Service Officer	Jayne Pratt	1998	By App't
Animal Control Officer	Janet Jameson		
Emergency Management Dir.	Edward Gilman	1998	By App't
Zoning Administrator	Jayne Pratt	2000	By App't

Date after name indicates when term expires. \*Asterisk before name indicates office to be voted on this year. \*\*Part of a three year term.

## 1998 SELECTBOARD AND TOWN MANAGER REPORT

1998 proved to be a challenging year for the Town of West Rutland, as several municipal projects and issues were addressed from January to December. The following report summarizes the Selectboard's goals and results as prioritized earlier last year.

### Goal #1) Wastewater Upgrade Project. ✓

After conducting a public participation process, the Town voted to support a bond to upgrade the wastewater treatment plant. By doing so, the Town was able to lock into a 0% interest State Revolving Loan Fund (SRF) to serve the entire project. **This is equal to approximately a \$1 million grant when compared to other funding sources**, such as Rural Development. The Town will pay the SRF loan back over a 20 year period. The new plant will have a larger capacity and provide a new form of treatment technology. The Town is working with engineers and the State during the Final Design phase of this project. Currently, we are on schedule to bid the project out in March of 1999. Construction will begin as soon as the ground is ready in the Spring of 1999. It is expected that the new plant will be on-line by January 1st of 2000. In December, the Board agreed to reduce the total loan amount by about \$20,000 when it authorized the sale of Bond Anticipation Notes.

### Goal #2 Road Projects. ✓

The list of completed projects includes:

- Marble Street drainage and sidewalks reconstruction;
- Whipple Hollow and Old Town Farm prep and paving;
- Crescent Street paving;
- Pine Hill ditching;
- Catch basin cleaning (first in many years);
- High Street sidewalk (with some work due in 1999);
- and, use of monthly excavator rental for own work.

The Town also adopted a Capital Improvement Plan (CIP) for road equipment. The Town purchased a new International dump truck with all new equipment last year, with a trade in. In 1999, the Town will look to replace the Mac dump truck.

### Goal #3 Industrial Park/Economic Development. ✓

Although the Town didn't have any new buyers this year, we have had contact with a few interested parties. At this time, we have not heard any official offers. The Town continues to work on the following activities, however:

- refinancing with REDC to reduce cost of acre;
- finalizing engineering plans for sewer extension;
- in 1999, research tax incentive programs such as, TIF Districts and "Downtown Designating."

**Goal # 4 Grants. ✓**

In order to track grants, the Town needs to look (at least) at the last two fiscal years. Please see enclosed grant report for further information. The Town has been able to apply grant funds towards road projects, planning activities, and the Town Line boundary.

**Goal #5 Railroad Crossing for Whipple Hollow. ✓**

After over ten years of working with state and federal officials, the Whipple Hollow Crossing finally has received a railroad crossing system.

**Goal #6 ADA for Town Hall.**

This is an ongoing project. In 1998, the Town received \$3,500 from a petition drive to make the Town Hall ADA accessible. Costs for doing the project correctly are estimated around \$100,000.

**Goal #7 Sewer Ordinance. ✓**

The Town has a completely revised Sewer Ordinance with all new forms, and an updated sewer fee schedule.

**Goal # 8 Research a merger option with the Fire District.**

A non-binding vote passed this past Fall. Research continues on this matter and will be brought to a town-wide public process in 1999.

**Goal # 9 Newsletters. ✓**

The Town Manager wrote 6 newsletters in 1998 (2 more than 1997).

**Goal #10 Act 60 Implementation. ✓**

The Town made a few budget and billing changes this year due to Act 60, and will continue to work within the new system in 1999.

**Other Miscellaneous Goals and Projects.**

- ☒ The Town sold a town lot on South Lane and added value to the property tax base.
- ☒ Acquired flood insurance for Treatment Plant and Elm Street.
- ☒ Updated the job description for Town Manager position.
- ☒ Completed Conference Room for Town Hall with the support of the Friends of the Town Hall. The Town Hall also added a fire alarm system (with an auto dialer panel) in December.

- ☑ Replaced flag pole with assistance from the American Legion, Rotary Club, and Friends of the Town Hall.
- ☑ Recreation. Made repairs to the recreation building- new roof, doors, ADA, and plumbing fixtures inside of building. Researched ice rink options. Finalized recreation area fields project by establishing use for soccer fields, rather than baseball diamonds.
- ☑ Completed Rutland Town Boundary Project, with survey maps and physical boundary markers.
- ☑ Budget work. Management of the fund balance has helped to keep the tax rate the same for the past 3 years, while accomplishing large projects such as Marble Street.
- ☑ Updated Ordinances and policies (such as the dog ordinance and sewer ordinance.) Created a wrecker winter parking ban tow list. In 1999, need to update Town Plan (with grant), update the on-site septic system ordinance, and cell tower regulations.
- ☑ Property Mapping- continued project. Will see more information on next draft copy to be presented in January of 1999.
- ☑ Marsh Education committee work. This is a new committee that is getting together to sponsor education and eco-tourism for the West Rutland Marsh. There remains lots of territory to cover here, but it looks like there is some funding opportunities out there.
- ☑ Bike and Pedestrian Path. Using a grant this year, we were able to start researching whether a path is feasible, or not. This is also another area where, if the town shows interest, it can receive a lot of funding from the state and federal government.
- ☑ Changing Constable system from elected to appointed in March of 2000. Currently, in process of making adjustments for FY 2000 budget.

**If you have any questions about this report, please feel free to call Jason Simcock at 438-2263.**

Respectfully submitted,

Fred Washburn, Chairman of Selectboard  
 Nick Notte  
 Tom Ascoli  
 Tom LaFond  
 Frank Tyminski

Jason Simcock, Town Manager



# **Town of West Rutland 1998 Grant Action Report**

In order to help meet goals listed within the Town Plan, the Town applies for grants through various state and federal agencies. The grant application process includes: project (or idea) development; funding resource research; application writing; and, finally, grant administration. This process is in addition to the project itself! A grant process may take up to two years to complete. Every phase of the application process is important and will only succeed if the town is supportive of the project idea.

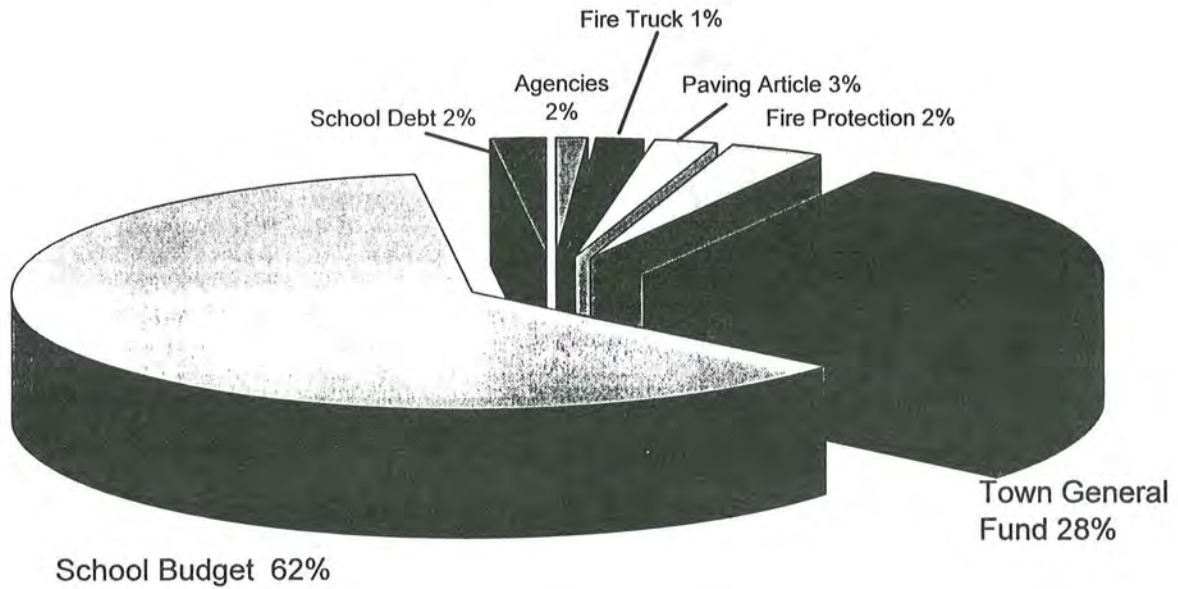
To help understand a grant's timeline, please see the two year grant action report listed below. There are some grant projects that were issued funding in fiscal year (FY) 1998, but were not completed until FY 99. The Town also has several applications where it is waiting for agency funding decisions in 1999.

In 1998, the Town received several grants covering a variety of projects. For example, the Town received funding for: reimbursement of flood expenses in 1996; Rutland Town/ West Rutland boundary survey and mapping; paving for Marble Street; and, Town Plan updating. The Town also researched bike and pedestrian path options in 1998 with the support of a municipal planning \$7,500 grant. This project, like similar planning grants, may lead to other funding opportunities for implementation grants. Over the past two fiscal years, the Town has received a total of \$ 75,931 in grants.

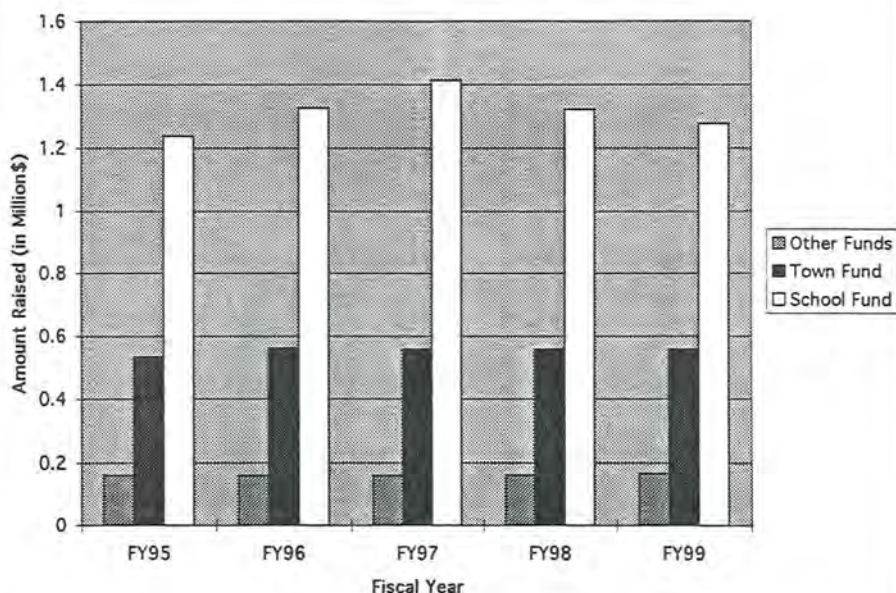
Grant Type Requested	Award Amount	Request In	Not funded	Status
FY 98 Town Hall Roof Repairs			\$ 4,200	
FY 98 Bridge & Culvert- Route 133 stabilization	\$ 7,500			complete 11/98
FY 98 Planning Grant-CAA* Study bike/pedestrian	\$ 7,500			complete 6/99
FY 98 Enhancement Grant-Route 133 Sidewalks			\$ 71,600	
FY 98 Rutland Town Border Research	\$ 2,500			completed
FY 98 AOT* "in kind" survey points	\$ 500			completed
FY 98 March 1998 Town Hall Roof Repairs			\$ 4,900	
FY 99 Flood Damage Reimbursement- prior year	\$ 1,931			completed
FY 99 Rutland Town Border Research Finalized	\$12,500			completed
FY 99 Marsh Education-mapping, brochures, etc.		\$ 1,000		under review
FY 99 Class II Resurfacing Marble St.	\$36,000			completed
FY 99 Planning Grant- Update Town Plan in 1999	\$ 7,500			awarded 10/30/98
FY 99 Enhancement Grant- Route 133 Sidewalks		\$ 71,753		under review
FY 99 Town Hall Roof Repairs 1999		\$ 4,900		under review
FY 99 Planning Grant- Gawet marble/Carving Studio sewer extension		\$ 20,500		in process
<b>Grant Total for both years</b>	<b>\$75,931</b>	<b>\$ 98,153</b>	<b>\$ 80,700</b>	

\*Notes: AOT- Agency of Transportation, CAA- Conceptual Alignment Analysis

# Property Tax FY '99 Appropriations



### Town & School Funding FY 95-FY 99



Fund Type	FY95	FY96	FY97	FY98	FY99
Other Funds	\$ 161,042	\$ 159,842	\$ 160,042	\$ 161,292	\$ 167,294
Town Fund	\$ 531,478	\$ 559,708	\$ 556,562	\$ 556,562	\$ 556,562
School Fund	\$ 1,236,030	\$ 1,323,972	\$ 1,411,406	\$ 1,320,399	\$ 1,274,314

**Notes:**

Other Funds include: Fire Department, Nonprofit Agencies, & Paving & Sidewalk Improvements.

Town Fund is the general "Town & Highway" Article.

School Fund includes all School raised and related Articles.

All fund totals listed are the sum of Article amounts raised as voted in corresponding fiscal years.

# Tax Rate Analysis FY '00

Town Expenditures	FY 96	FY97	FY98	FY99	Proposed FY 00	Percent of Proposal	Value of Tax Rate
General & Highway	\$ 559,708	\$ 556,562	\$ 556,562	\$ 556,562	\$ 556,562	72.20%	0.6221
Fire Protection	\$ 46,350	\$ 46,350	\$ 46,350	\$ 46,350	\$ 46,350	6.01%	0.0518
Services	\$ 28,492	\$ 28,692	\$ 29,942	\$ 28,994	\$ 42,994	5.58%	0.0481
Paving	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	8.43%	0.0727
School Deficit	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	5.19%	0.0447
ADA Town Buildings	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%	-
Capital Improvement/school	\$ -	\$ -	\$ -	\$ 5,000	\$ -	0.00%	-
Fire Dept. Truck	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	2.59%	0.0224
Town & Fire Total	\$ 739,550	\$ 756,604	\$ 757,854	\$ 768,906.00	\$ 770,906.00	100.00%	0.8618

Grand List Value	\$ 912,528.00	\$ 896,589.00	\$ 884,742.00	\$ 894,579.95	\$ 894,579.95	FY 00 Impact \$ 75,000 H	FY 00 Impact 100,000 H
Tax Rate per \$100 val.	0.8104	0.8439	0.8566	0.8595	0.8618	\$ 646.31	\$ 861.75

All of the above amounts are raised by the following articles at Town Meeting:

- 1) General & Highway
- 2) Fire Protection
- 3) Services (various nonprofit agencies and special articles)
- 4) Paving and Sidewalks
- 5) Fire Engine Truck (voted in 1993 to begin FY 94-5, NEW VOTE 1999)

Fiscal impact code= 'H' stands for home.

Note: School debt can be assigned by a vote of the School Board.

**Town of West Rutland  
Fiscal Year 2000 Budget Proposal Summary**

- 1) The Selectboard's budget, to be raised in taxes, will remain the same for the fourth straight year at \$556,562. The stability of the amount raised is due to the maintaining of a stable operating budget and proper management of the Town's fund balance.
- 2) When compared with last year's budget, this year's proposal shows about a 7.5% decrease in expenditures. Despite this decrease, the overall municipal operating budget will increase by less than 1%.
- 3) In FY 2000, \$ 78,313 in fund balance will be applied towards offsetting roadwork projects.
- 4) Act 60, Vermont's statewide education funding formula, continues to impact the Town in its FY 2000 budget, as follows:
  - The Town remains a "receiving" Town. This means that the State will still send financial relief to lower our State education rate.
  - Delinquent tax collection for the statewide tax remains unclear. The State may collect the taxes itself, or contract with the municipality, to deliver the service. Without anticipated revenue, the Town has decreased the Delinquent Collection in FY 2000.
  - Any reappraisal revenue issued by the State will automatically be placed in an Act 60 reappraisal reserve fund.
  - To maximize the Act 60 funds it receives from the State, the Town and school will include costs for the Treasurer position in each of their budgets. As a "shared public service position" the Town will be reimbursed for half of the Treasurer position cost in FY 2000.
  - According the Rutland Central Supervisory Union, the West Rutland School budget will increase 4% in the upcoming fiscal year. Due to changes in student enrollment population, the local education rate is expected to be \$ 0.479 per \$100 value. This is approximately \$ 0.22 higher than last year's local education rate. With an adjusted state education rate of \$1.087, the total education tax rate is estimated to increase to \$ 1.56 per \$100 value in FY 2000.
- 5) Other than annual road construction projects, the Town has also budgeted for other functions, such as: Year 2000 technology compliance, Constable system change, catch basin cleaning, economic development, and continued grant match and various reserve accounts (just to name a few). Due to the demands, the Town has also established an account just for town newsletter distribution.

If you have any questions about this year's budget proposal, please call the Town Manager at 438-2263.

West Rutland Budget  
FY00 Proposal

Expenditures	FY00 Proposed	GF Fund Balance
Administration	\$ 171,366.00	
Highway	\$ 301,725.00	\$ 60,313.00
ISTEA Grant Match	\$ 18,000.00	\$ 18,000.00
Truck Maintenance	\$ 25,750.00	
Garage	\$ 14,800.00	
Insurance	\$ 89,046.00	
Auxiliary Services	\$ 63,200.00	
Town Hall	\$ 24,600.00	
Local Enforcement	\$ 28,550.00	
Finance Management	\$ 2,139.00	
Cemetery	\$ 3,000.00	
Miscellaneous/Dues	\$ 1,446.00	
Recreation	\$ 15,380.00	
County Tax	\$ 10,470.00	
Other	\$ 12,650.00	
<b>Total Town Expend</b>	<b>\$ 782,122.00</b>	<b>\$ 78,313.00</b>

**Other Expenses**

Fire Protection	\$ 46,350.00
Paving	\$ 65,000.00
Fire Truck (new 1999)	\$ 20,000.00
School deficit	\$ 40,000.00
Sewer Operating	\$ 264,021.00
Voted Articles	\$ 42,994.00
<b>Other Expenses Total</b>	<b>\$ 478,365.00</b>
<b>Town &amp; Other Total</b>	<b>\$ 1,260,487.00</b>

**Revenues**

Intergovernmental	\$ 69,600.00
Town Fee/Fines	\$ 22,700.00
Interdepartmental	\$ 27,197.00
Rent	\$ 2,400.00
Interest	\$ 8,000.00
Delinquent Tax Int.	\$ 9,750.00
Miscellaneous	\$ 7,600.00
<b>Total Revenue</b>	<b>\$ 147,247.00</b>

**Other Revenue**

Sewer User Fees	\$ 220,000.00
Sewer Cash Bal.	\$ 44,021.00
GF Fund Balance	\$ 78,313.00
<b>Total Other Rev.</b>	<b>\$ 342,334.00</b>
<b>Total Revenues</b>	<b>\$ 489,581.00</b>

Amount to be Raised*	\$ 770,906.00
FY99 Valuation	\$ 894,579.95
<b>Tax Rate</b>	<b>0.8618</b>

**Tax rate formula:**

- take amount to be raised/grand list value
- example:  $\$770,906 / \$894,579.95 = 0.8618$
- tax rate is per \$100 of property value
- final tax rate depends on school budget amount.

Proposed Sewer Rate:	
# of	Users '00
est. rate	\$ 225.41

Note: Final sewer rate depends on # of users.

Estimated tax effect:	
Home Value	FY00
\$ 50,000.00	\$ 430.88
\$ 80,000.00	\$ 689.40
\$ 110,000.00	\$ 947.93
\$ 150,000.00	\$ 1,292.63

\*Note: to see "how" amount is raised, see "Tax Rate Analysis" page in Town Report.

Town of West Rutland  
FY 2000 Budget Proposal

Budget Item	FY98 Budget	FY 98 Actual	FY 99 Budget	FY 00 Proposed
Revenues	7/97-6/98		7/98-6/99	7/1/99-6/30/00
Fund Balance	\$ 42,121.00	\$ 42,121.00	\$ 140,786.00	\$ 78,313.00
Town Property Tax	\$ 556,562.00	\$ 486,471.00	\$ 556,562.00	\$ 556,562.00
State Aid Highway	\$ 65,472.00	\$ 68,818.70	\$ 68,000.00	\$ 69,000.00
Railroad Tax	\$ 600.00	\$ 662.27	\$ 600.00	\$ 600.00
Sewer Administration	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Ordinance Fines	\$ 4,000.00	\$ 5,679.50	\$ 4,000.00	\$ 4,000.00
Solid Waste	\$ 400.00	\$ 480.00	\$ 400.00	\$ 400.00
Clerk Fees	\$ 10,360.00	\$ 11,766.75	\$ 11,500.00	\$ 12,000.00
Zoning	\$ 2,750.00	\$ 3,350.38	\$ 3,500.00	\$ 3,000.00
Copier	\$ 250.00	\$ 427.05	\$ 400.00	\$ 400.00
Dog Licenses	\$ 1,100.00	\$ 1,141.00	\$ 1,100.00	\$ 1,100.00
Treasurer Salary School	\$ -	\$ -	\$ -	\$ 5,197.00
Interest	\$ 6,500.00	\$ 13,810.85	\$ 7,500.00	\$ 8,000.00
Town Hall Rent	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Liquor License	\$ 650.00	\$ 650.00	\$ 700.00	\$ 600.00
Dog Fines	\$ 150.00	\$ -	\$ -	\$ -
Del Tax Interest/Penalty	\$ 18,000.00	\$ 24,330.42	\$ 18,000.00	\$ 9,750.00
Permits	\$ -	\$ 140.00	\$ 100.00	\$ 100.00
Phone Reimbursement	\$ 300.00	\$ 811.81	\$ 600.00	\$ 600.00
Miscellaneous	\$ 6,000.00	\$ 8,622.67	\$ 6,000.00	\$ 7,000.00
Rec Playgroup	\$ -	\$ -	\$ -	\$ -
Recreation-Summer	\$ 1,600.00	\$ 2,201.17	\$ 1,600.00	\$ 1,600.00
Recreation Grant	\$ -	\$ -	\$ -	\$ -
Town Clerk Other	\$ -	\$ 1,924.23	\$ -	\$ -
Act 60-Reappraisal	\$ -	\$ -	\$ 5,910.00	\$ -
Act 60-Homestead	\$ -	\$ -	\$ 143.00	\$ -
Act 60-Education	\$ -	\$ -	\$ 985.00	\$ -
Town Clerk's Restoration	\$ 1,000.00	\$ 1,493.00	\$ 1,500.00	\$ 1,500.00
State Land Use	\$ -	\$ 15,115.00	\$ -	\$ -
Re:ACT 60	\$ -	\$ 2,795.00	\$ -	\$ -
Planning Grant	\$ -	\$ 3,000.00	\$ -	\$ -
Interest-Overdue Taxes	\$ -	\$ 3,200.03	\$ -	\$ -
Revenue minus taxes/fund bal.	\$ 141,532.00	\$ 192,819.83	\$ 154,938.00	\$ 147,247.00
<b>Total Revenue &amp; Fund Bal.</b>	<b>\$ 740,215.00</b>	<b>\$ 721,411.83</b>	<b>\$ 852,286.00</b>	<b>\$ 782,122.00</b>
<b>Expenditures</b>	<b>FY 98 Budget</b>	<b>FY 98 Actual</b>	<b>FY 99 Budget</b>	<b>FY 00 Proposed</b>
Manager's Salary	\$ 35,100.00	\$ 35,100.00	\$ 36,855.00	\$ 38,698.00
Manager's Expense	\$ 2,500.00	\$ 2,499.34	\$ 2,500.00	\$ 2,500.00
Treasurer's Salary	\$ 9,100.00	\$ 9,100.00	\$ 4,687.00	\$ 9,656.00
Office Back Up	\$ 3,600.00	\$ 1,273.50	\$ 3,600.00	\$ 3,600.00
Town Clerk Salary	\$ 18,545.00	\$ 18,544.76	\$ 19,101.00	\$ 19,674.00
Town Clerk Supplies	\$ 1,850.00	\$ 1,819.62	\$ 1,850.00	\$ 1,850.00
Town Clerk Expense	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
New Copier	\$ 500.00	\$ -	\$ 1,100.00	\$ 3,000.00
Town Official Expense	\$ 3,400.00	\$ 1,969.70	\$ 1,600.00	\$ 1,600.00
Act 60 Implementation	\$ -	\$ -	\$ 3,000.00	\$ -
Listers	\$ 5,880.00	\$ 6,581.05	\$ 6,056.00	\$ 6,500.00
Selectmen Salary	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00
Act 200 Planning	\$ -	\$ 181.60	\$ -	\$ -
Planning/Zoning Salary	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Zoning Admin. Salary	\$ 7,820.00	\$ 9,431.76	\$ 9,432.00	\$ 9,715.00



Town of West Rutland  
FY 2000 Budget Proposal

Expenditures	FY 98 Budget	FY 98 Actual	FY 99 Budget	FY 00 Proposed
Health Officer Salary	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Bookkeeper/Secretary	\$ 27,553.00	\$ 27,549.60	\$ 28,931.00	\$ 30,378.00
Auditing	\$ 6,100.00	\$ 5,400.00	\$ 5,600.00	\$ 5,600.00
Elections	\$ 2,000.00	\$ 1,246.53	\$ 2,000.00	\$ 1,000.00
Tax Billing	\$ 600.00	\$ 415.51	\$ 750.00	\$ 750.00
Data Processing	\$ 4,500.00	\$ 3,815.75	\$ 2,500.00	\$ 3,500.00
Legal Fees	\$ 7,000.00	\$ 6,144.31	\$ 7,000.00	\$ 6,750.00
Office Supplies	\$ 1,900.00	\$ 1,579.73	\$ 2,000.00	\$ 2,250.00
Postage	\$ 2,245.00	\$ 1,875.00	\$ 2,245.00	\$ 2,245.00
Town Report	\$ 2,400.00	\$ 2,123.08	\$ 2,400.00	\$ 2,300.00
Copier	\$ 400.00	\$ 554.00	\$ -	\$ -
Advertising	\$ 2,400.00	\$ 3,123.02	\$ 2,500.00	\$ 2,750.00
Telephone	\$ 2,900.00	\$ 2,631.51	\$ 3,000.00	\$ 3,000.00
Delinquent Tax Expense	\$ 750.00	\$ 182.60	\$ 750.00	\$ 500.00
Regional Planning	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Vlct Dues	\$ 1,318.00	\$ 1,318.00	\$ 1,384.00	\$ 1,446.00
Miscellaneous	\$ 4,500.00	\$ 4,887.43	\$ 4,500.00	\$ 4,500.00
Newsletters	\$ -	\$ -	\$ -	\$ 750.00
<b>Total Administration</b>	<b>\$ 159,661.00</b>	<b>\$ 154,147.40</b>	<b>\$ 163,641.00</b>	<b>\$ 172,812.00</b>
<b>Highway Expenditures</b>				
Equipment Savings	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Labor	\$ 80,000.00	\$ 81,907.42	\$ 88,200.00	\$ 88,200.00
Uniforms	\$ 1,350.00	\$ 1,622.97	\$ 1,450.00	\$ 1,775.00
Salt	\$ 34,500.00	\$ 29,664.34	\$ 34,500.00	\$ 34,500.00
Sand	\$ 10,250.00	\$ 9,586.62	\$ 10,250.00	\$ 10,250.00
Engineering	\$ 3,000.00	\$ 5,576.22	\$ 3,000.00	\$ 3,000.00
Culverts	\$ 5,000.00	\$ 3,676.60	\$ 5,000.00	\$ 5,000.00
Gravel	\$ 16,500.00	\$ 22,207.87	\$ 16,500.00	\$ 16,500.00
Hot Mix	\$ 1,000.00	\$ 312.91	\$ 1,000.00	\$ 1,000.00
Resurfacing	\$ 35,000.00	\$ 35,087.00	\$ 35,000.00	\$ 35,000.00
Chloride	\$ 4,000.00	\$ 2,359.20	\$ 4,000.00	\$ 4,000.00
Cold Patch	\$ 5,000.00	\$ 1,255.24	\$ 3,000.00	\$ 3,000.00
Lawn Maintenance	\$ 7,500.00	\$ 8,092.50	\$ 5,500.00	\$ 5,500.00
Tree Work	\$ 500.00	\$ 147.44	\$ 500.00	\$ 750.00
Traffic Signs	\$ 1,000.00	\$ 756.57	\$ 1,500.00	\$ 1,500.00
Tools & Miscellaneous	\$ 2,000.00	\$ 2,207.44	\$ 2,500.00	\$ 2,500.00
Equipment Rental	\$ 20,000.00	\$ 22,788.15	\$ 20,000.00	\$ 22,500.00
Equipment Purchase	\$ 1,500.00	\$ 877.00	\$ -	\$ -
Bridges	\$ 4,500.00	\$ -	\$ 4,500.00	\$ 4,500.00
Channel Maintenance	\$ 2,500.00	\$ 1,912.50	\$ 2,500.00	\$ 2,500.00
Highway Grant	\$ -	\$ -	\$ -	\$ -
Sidewalk Repair	\$ 9,000.00	\$ 9,000.00	\$ 10,000.00	\$ 10,000.00
Street Cleaning	\$ 6,000.00	\$ 4,788.00	\$ 6,000.00	\$ 6,000.00
Road Construction	\$ -	\$ 21,396.60	\$ 75,000.00	\$ -
Pavement Marking	\$ 2,500.00	\$ 110.11	\$ 2,500.00	\$ 2,500.00
Training	\$ -	\$ -	\$ 250.00	\$ 250.00
ISTEA Grant (Match)	\$ -	\$ -	\$ 18,000.00	\$ 18,000.00
Bike/Ped Grant	\$ -	\$ -	\$ -	\$ -
Catch Basin Cleaning	\$ -	\$ -	\$ -	\$ 3,000.00
Concrete Walk Recycling	\$ -	\$ -	\$ -	\$ 3,000.00
<b>Total Highway</b>	<b>\$ 287,600.00</b>	<b>\$ 390,332.70</b>	<b>\$ 385,650.00</b>	<b>\$ 319,725.00</b>



Town of West Rutland  
FY 2000 Budget Proposal

Expenditures	FY 98 Budget	FY 98 Actual	FY 99 Budget	FY 00 Proposed
<b>Insurances</b>				
BC/BS	\$ 28,500.00	\$ 30,139.75	\$ 29,500.00	\$ 32,450.00
FICA	\$ 16,900.00	\$ 15,807.89	\$ 17,750.00	\$ 18,669.00
Vehicles	\$ 6,000.00	\$ 2,499.00	\$ 3,004.00	\$ 3,004.00
Workers Compensation	\$ 7,500.00	\$ 4,347.00	\$ 7,500.00	\$ 7,500.00
Liab & Buildings	\$ 8,250.00	\$ 5,536.00	\$ 8,250.00	\$ 8,250.00
VMERS	\$ 9,650.00	\$ 8,687.06	\$ 10,130.00	\$ 10,450.00
Unemployment Comp	\$ 1,820.00	\$ 1,250.29	\$ 1,975.00	\$ 1,545.00
Disability	\$ 2,200.00	\$ 1,698.90	\$ 2,350.00	\$ 2,350.00
Bond	\$ 1,349.00	\$ 1,349.00	\$ 1,349.00	\$ 1,349.00
Public Official's Liability	\$ 2,400.00	\$ 2,502.90	\$ 2,510.00	\$ 2,579.00
Law Enforcement Liability	\$ 2,100.00	\$ 900.00	\$ 900.00	\$ 900.00
<b>Total Insurances</b>	<b>\$ 86,669.00</b>	<b>\$ 74,717.79</b>	<b>\$ 85,218.00</b>	<b>\$ 89,046.00</b>
<b>Trucks/Maintenance</b>				
Gas,Oil,Diesel	\$ 6,200.00	\$ 4,745.36	\$ 6,500.00	\$ 5,750.00
Repair Parts	\$ 6,000.00	\$ 3,149.68	\$ 6,000.00	\$ 6,000.00
Outside Repairs	\$ 6,000.00	\$ 1,766.61	\$ 6,000.00	\$ 5,000.00
Tires,Chains,Batteries	\$ 3,000.00	\$ 1,635.21	\$ 5,000.00	\$ 4,250.00
Plow Blades	\$ 1,500.00	\$ 700.80	\$ 1,500.00	\$ 1,500.00
Tools & Equipment	\$ 2,750.00	\$ 1,507.85	\$ 2,750.00	\$ 2,750.00
Radios	\$ 500.00	\$ 229.00	\$ 500.00	\$ 500.00
<b>Total Truck Maintenance</b>	<b>\$ 25,950.00</b>	<b>\$ 13,734.51</b>	<b>\$ 28,250.00</b>	<b>\$ 25,750.00</b>
<b>Auxiliary Services</b>				
Street,Traffic Light	\$ 34,100.00	\$ 37,954.95	\$ 38,500.00	\$ 39,500.00
Solid Waste Mgt	\$ 4,000.00	\$ 2,148.44	\$ 4,000.00	\$ 4,000.00
Library	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00
Humane Society	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00
Memorial Day	\$ 250.00	\$ 150.00	\$ 250.00	\$ 250.00
Forest Fires	\$ 450.00	\$ -	\$ 450.00	\$ 450.00
<b>Total Auxiliary Services</b>	<b>\$ 58,300.00</b>	<b>\$ 58,753.39</b>	<b>\$ 62,700.00</b>	<b>\$ 63,200.00</b>
<b>Garage Operations</b>				
Fuel Oil	\$ 1,210.00	\$ 833.87	\$ 1,250.00	\$ 1,250.00
Repairs	\$ 3,000.00	\$ 706.18	\$ 3,000.00	\$ 2,500.00
Telephone	\$ 800.00	\$ 352.84	\$ 600.00	\$ 600.00
Cvps	\$ 410.00	\$ -	\$ 450.00	\$ 450.00
Garage Update-Reserve	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
<b>Total Garage Operations</b>	<b>\$ 5,420.00</b>	<b>\$ 1,892.89</b>	<b>\$ 15,300.00</b>	<b>\$ 14,800.00</b>
<b>Town Hall</b>				
Cleaning Service	\$ 2,600.00	\$ 2,800.00	\$ 2,600.00	\$ 2,600.00
CVPS	\$ 3,700.00	\$ 3,311.00	\$ 4,250.00	\$ 4,500.00
Energy Conservation	\$ 500.00	\$ 162.35	\$ -	\$ -
Miscellaneous	\$ 2,000.00	\$ 4,792.47	\$ 2,000.00	\$ 2,000.00
Grant Match	\$ -	\$ -	\$ -	\$ -
Carpet & Paint	\$ 500.00	\$ 500.00	\$ -	\$ -
Fuel Oil	\$ 3,000.00	\$ 2,541.18	\$ 3,000.00	\$ 3,000.00

Town of West Rutland  
FY 2000 Budget Proposal

Expenditures	FY 98 Budget	FY 98 Actual	FY 99 Budget	FY 00 Proposed
Maintenance labor	\$ -	\$ -	\$ -	\$ 2,000.00
Electrical	\$ 500.00	\$ 514.10	\$ 500.00	\$ 500.00
Improvements-Reserve	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
<b>Total Town Hall</b>	<b>\$ 12,800.00</b>	<b>\$ 14,621.10</b>	<b>\$ 22,350.00</b>	<b>\$ 24,600.00</b>
<b>Public Safety</b>				
Contract Services	\$ 15,122.00	\$ 10,939.31	\$ 10,962.00	\$ 7,400.00
Constable-elected	\$ 4,160.00	\$ 1,944.00	\$ 2,000.00	\$ 1,330.00
Constable-appointed 3/00	\$ -	\$ -	\$ -	\$ 3,500.00
Police Animal Control	\$ 3,120.00	\$ 1,991.00	\$ 3,120.00	\$ 3,120.00
Police Mileage	\$ 1,500.00	\$ 131.45	\$ 500.00	\$ 1,000.00
Police Equipment	\$ 750.00	\$ 170.95	\$ 500.00	\$ 2,000.00
Police Telephone	\$ 1,550.00	\$ 619.02	\$ 1,000.00	\$ 1,000.00
Police Training	\$ 300.00	\$ 102.50	\$ 300.00	\$ 300.00
D.A.R.E. Program	\$ 500.00	\$ 492.85	\$ 500.00	\$ 500.00
Emergency Management	\$ 400.00	\$ -	\$ 400.00	\$ 400.00
Locatable Addresses	\$ 1,700.00	\$ 1,419.10	\$ 500.00	\$ -
Specials	\$ -	\$ -	\$ 500.00	\$ 750.00
Police 2000 Fund	\$ -	\$ -	\$ 7,620.00	\$ 4,000.00
Constable Vehicle finance	\$ -	\$ -	\$ -	\$ 3,250.00
<b>Total Public Safety</b>	<b>\$ 29,102.00</b>	<b>\$ 17,810.18</b>	<b>\$ 27,902.00</b>	<b>\$ 28,550.00</b>
<b>Recreation</b>				
CVPS	\$ 550.00	\$ 607.75	\$ 690.00	\$ 730.00
Telephone	\$ -	\$ -	\$ -	\$ 250.00
Labor	\$ 6,000.00	\$ 5,745.69	\$ 6,000.00	\$ 7,000.00
Supplies	\$ 2,900.00	\$ 3,565.37	\$ 2,900.00	\$ 2,900.00
Playgroup	\$ -	\$ -	\$ -	\$ -
Facility Maintenance	\$ 7,950.00	\$ 2,945.67	\$ 2,000.00	\$ 2,000.00
Construction	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 2,500.00
<b>Total Recreation</b>	<b>\$ 25,400.00</b>	<b>\$ 20,864.48</b>	<b>\$ 19,590.00</b>	<b>\$ 15,380.00</b>
<b>County Tax</b>	<b>\$ 9,674.00</b>	<b>\$ 9,673.73</b>	<b>\$ 10,008.00</b>	<b>\$ 10,470.00</b>
<b>Finance Management</b>				
Tax Anti Interest	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Dodds Debt-end FY00	\$ 2,139.00	\$ 2,138.52	\$ 2,139.00	\$ 2,139.00
Tax Abatements	\$ 500.00	\$ -	\$ 500.00	\$ -
<b>Total Finance</b>	<b>\$ 4,639.00</b>	<b>\$ 2,138.52</b>	<b>\$ 4,639.00</b>	<b>\$ 2,139.00</b>
<b>Other</b>				
Town Farm Water	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Economic Development/grant match	\$ 20,000.00	\$ 9,971.66	\$ -	\$ 7,500.00
Boundary Work	\$ -	\$ -	\$ 5,000.00	\$ -
Green Up Vermont				\$ 150.00
Town Tree Plantings/ grant match				\$ 3,000.00
Property Mapping	\$ 12,000.00	\$ 12,000.00	\$ 11,000.00	\$ 2,000.00
Cemetery Maintenance	\$ 1,000.00	\$ 1,306.21	\$ 2,000.00	\$ 3,000.00
<b>Other Total</b>	<b>\$ 35,000.00</b>	<b>\$ 23,277.87</b>	<b>\$ 20,000.00</b>	<b>\$ 15,650.00</b>
<b>Total General Fund</b>	<b>\$ 740,215.00</b>	<b>\$ 691,964.56</b>	<b>\$ 845,248.00</b>	<b>\$ 782,122.00</b>

## 1998 West Rutland Wastewater Treatment Facility Report

1998 was a very busy year for the wastewater treatment facility. Approximately 81.5 million gallons of raw wastewater was processed through the plant during 1998, without any operating violations. The facility, however, continues to age, and day to day operations becomes an ever increasing challenge.

Last year we worked on the Final Engineering Design phase of the wastewater facilities upgrade project. Much time has been spent studying all aspects of plant applications in regards to new technology and the bottom line cost. The new facility will use modern technology and is based on "keeping things simple."

The staff also had a busy year working on the Town's collection and pumping systems. Over 6,043 feet of underground pipeline was cleaned. Many grease and soap plugs were successfully removed to keep flows running smoothly. Household cooking greases continue to be the #1 enemy of the wastewater system, and result in increasing the operating costs. A new facility will not reduce the operating expenses created due to grease in the system.

The following other projects were accomplished in 1998:

- ❖ In connection with the Marble Street Reconstruction Project, all sewer connections on the easterly side of the street needed relocating, as well as other related work.
- ❖ 8 manholes were raised to eliminate water infiltration.
- ❖ 3 properties were connected to the system that were formally on their own septic.
- ❖ Regarding the pump stations, Harrison Avenue station needed a pump/motor rebuild, and, all received ongoing preventive maintenance to help prevent emergencies. Last year, 90% of pump station emergencies were caused by grease problems.
- ❖ Pump Stations were repainted, among other site improvements.
- ❖ The staff continued training, including passing water license exams.

As always, it has been a pleasure working for the residents of West Rutland. We are more than happy to assist and answer any questions that you may have regarding sewer system operation.

Respectfully submitted,

Bruce Atkinson, Chief Operator  
Dennis Hillier, Assistant Chief Operator

Town of West Rutland  
Proposed Sewer Budget '00  
July 1, 1999 to June 30, 2000

Budget Item	Budget FY98	Actual FY98	Budget FY99	Budget FY00
<b>Revenues</b>	<b>7/97-6/98</b>	<b>7/97-6/98</b>	<b>7/98-6/99</b>	<b>7/31/99-6/30/00</b>
Cash Balance	\$ 29,435.00	\$ 29,435.00	\$ 29,720.00	\$ 44,021.00
User Fees	\$ 220,000.00	\$ 220,113.00	\$ 220,000.00	\$ 220,000.00
Miscellaneous	\$ 10,000.00	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 259,435.00</b>	<b>\$ 249,548.00</b>	<b>\$ 249,720.00</b>	<b>\$ 264,021.00</b>
<b>Expenditures</b>				
Salaries	\$ 72,400.00	\$ 55,144.27	\$ 59,000.00	\$ 60,750.00
Health Insurance	\$ 9,500.00	\$ 5,464.34	\$ 10,230.00	\$ 10,230.00
Disability Insurance	\$ 300.00	\$ 300.30	\$ 350.00	\$ 360.00
Workman's Comp	\$ 1,900.00	\$ 1,713.00	\$ 1,900.00	\$ 1,900.00
Unemployment Insurance	\$ 500.00	\$ 620.71	\$ 620.00	\$ 765.00
F I C A	\$ 5,600.00	\$ 4,218.60	\$ 4,520.00	\$ 4,650.00
Retirement (Vmers)	\$ 4,100.00	\$ 3,140.85	\$ 3,310.00	\$ 3,400.00
Uniforms	\$ 900.00	\$ 840.95	\$ 600.00	\$ 840.00
Admin Reimbursement	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Equipment Savings	\$ 5,362.00	\$ 5,362.00	\$ 5,360.00	\$ 5,000.00
Vehicle Maintenance	\$ 1,750.00	\$ 491.61	\$ 1,700.00	\$ 700.00
Vehicle Insurance	\$ 1,510.00	\$ 451.00	\$ 1,000.00	\$ 1,000.00
Vehicle-Fuel	\$ 750.00	\$ 902.62	\$ 1,050.00	\$ 1,050.00
Lab Chemicals	\$ 1,500.00	\$ 769.99	\$ 1,100.00	\$ 1,100.00
Lab Equipment	\$ 1,500.00	\$ 1,194.39	\$ 1,600.00	\$ 600.00
Chlorine	\$ 4,500.00	\$ 2,850.50	\$ 4,500.00	\$ 2,500.00
Sulfur Dioxide	\$ 975.00	\$ 1,506.95	\$ 2,000.00	\$ 1,500.00
Polymer	\$ -	\$ -	\$ 2,700.00	\$ 2,700.00
Contract Services	\$ 7,513.00	\$ 4,399.47	\$ 5,400.00	\$ 5,400.00
Telephone	\$ 1,200.00	\$ 1,159.48	\$ 1,100.00	\$ 2,640.00
Paging Service	\$ -	\$ -	\$ 510.00	\$ 561.00
Office Supplies	\$ 125.00	\$ 53.02	\$ 250.00	\$ 250.00
Miscellaneous	\$ 3,000.00	\$ 1,803.68	\$ 3,170.00	\$ 2,500.00
Training	\$ -	\$ -	\$ 500.00	\$ 625.00
Plant Maintenance	\$ 8,000.00	\$ 6,297.87	\$ 9,000.00	\$ 4,500.00
Engineering/Planning	\$ 10,000.00	\$ -	\$ 1,500.00	\$ 1,500.00
Plant Insurance	\$ 2,900.00	\$ 2,315.00	\$ 2,500.00	\$ 3,000.00
Boiler/Machine Insurance	\$ 1,500.00	\$ 313.00	\$ 1,500.00	\$ 1,500.00
Flood Insurance	\$ -	\$ 4,496.00	\$ 4,400.00	\$ 4,400.00
Heating Fuel	\$ 1,700.00	\$ 1,561.70	\$ 1,870.00	\$ 2,050.00
Emergency Maintenance	\$ 2,000.00	\$ 980.74	\$ 3,000.00	\$ 2,000.00
Lawn Service	\$ -	\$ -	\$ 2,450.00	\$ 2,450.00
Sewer Line Maintenance	\$ 5,000.00	\$ 2,681.11	\$ 7,500.00	\$ 7,500.00
Sludge Management	\$ 45,500.00	\$ 44,911.31	\$ 42,200.00	\$ 50,640.00
Plant - Cvps	\$ 20,250.00	\$ 18,596.38	\$ 21,700.00	\$ 29,000.00
Pump Station Maintenance	\$ 5,000.00	\$ 4,015.73	\$ 6,000.00	\$ 3,000.00
Pump Stations/CVPS	\$ 12,700.00	\$ 10,606.50	\$ 13,630.00	\$ 14,760.00
Bond Finance	\$ -	\$ -	\$ -	\$ 4,700.00
Fire District Water Usage	\$ -	\$ -	\$ -	\$ 2,000.00
<b>Total Expenditures</b>	<b>\$ 259,435.00</b>	<b>\$ 209,163.07</b>	<b>\$ 249,720.00</b>	<b>\$ 264,021.00</b>
<b>User Fee</b>	<b>\$ 225.41</b>		<b>\$ 225.41</b>	<b>\$ 225.41</b>
<b>Number of Users</b>	<b>976</b>		<b>976</b>	<b>976</b>

Note: Final user rate depends on available fund balance and number of users.  
The rate for FY 00 is only an estimate and is subject to change.

## **TOWN AUDITOR'S REPORT**

### **FISCAL YEAR ENDED JUNE 30, 1998**

We have read the audited financial statement reports, exhibits and footnotes for June 30, 1998, that were prepared by Sullivan, Powers, and Company, CPA's.

We feel that in the future years the financial statements should be prepared on the accrual basis rather than on the cash basis. We also feel that the Town should prepare a schedule of its fixed assets (such as trucks, plows, photocopier, computers, etc.). The Town should also indicate the date acquired and amount paid or estimated amount paid for very old assets, such as the Town Hall, and include the schedule in the Town Report.

James B. Reynolds  
Mary Oczechowski  
Beverly Kupferer

Auditors

**Sullivan, Powers & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
802/223-3578 FAX

James H. Powers, CPA  
Fred Duplessis, CPA  
Kathy Blackburn, CPA  
Richard J. Brigham, CPA  
VT Lic. #92-000180

Report on Supplementary Information

Board of Selectmen  
Town of West Rutland  
P.O. Box 60  
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 1998 and have issued our report thereon dated July 17, 1998. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements listed in the table of contents as Schedules 1-4 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

July 17, 1998  
Montpelier, Vermont

*Sullivan, Powers & Company*

Members of The American Institute and Vermont Society of Certified Public Accountants.

TOWN OF WEST RUTLAND, VERMONT  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
JUNE 30, 1998

	Sewer Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Restoration Fund	Reappraisal Fund	Total
<b>ASSETS</b>							
Cash	\$ 0	\$ 63,648	\$ 0	\$ 31,526	\$ 744	\$ 5,993	\$ 101,911
Due from Other Funds	63,320	0	0	0	0	0	63,320
Loans Receivable	0	34,500	100,000	0	0	0	134,500
<b>TOTAL ASSETS</b>	<b>\$ 63,320</b>	<b>\$ 98,148</b>	<b>\$ 100,000</b>	<b>\$ 31,526</b>	<b>\$ 744</b>	<b>\$ 5,993</b>	<b>\$ 299,731</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Deferred Revenue	\$ 0	\$ 34,500	\$ 100,000	\$ 0	\$ 0	0	\$ 134,500
<b>Total Liabilities</b>	<b>0</b>	<b>34,500</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,500</b>
<b>Fund Balances:</b>							
Restricted	0	63,648	0	31,526	0	0	95,174
Unrestricted							
Designated	63,320	0	0	0	744	5,993	70,057
<b>Total Fund Balances</b>	<b>63,320</b>	<b>63,648</b>	<b>0</b>	<b>31,526</b>	<b>744</b>	<b>5,993</b>	<b>165,231</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 63,320</b>	<b>\$ 98,148</b>	<b>\$ 100,000</b>	<b>\$ 31,526</b>	<b>\$ 744</b>	<b>\$ 5,993</b>	<b>\$ 299,731</b>

TOWN OF WEST RUTLAND, VERMONT  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
FOR THE YEAR ENDED JUNE 30, 1998

	Sewer Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Restoration Fund	Reappraisal Fund	Total
<b>Cash Receipts:</b>							
User Fees	\$ 220,113	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 220,113
Loan Repayments	0	1,000	0	0	0	0	1,000
Interest Income	2,790	3,463	0	1,143	4	83	7,483
Intergovernmental	0	0	0	0	0	5,910	5,910
Sewer Connection Fees	0	0	0	329	0	0	329
<b>Total Cash Receipts</b>	<b>222,903</b>	<b>4,463</b>	<b>0</b>	<b>1,472</b>	<b>4</b>	<b>5,993</b>	<b>234,835</b>
<b>Cash Disbursements:</b>							
Salaries	55,144	0	0	0	0	0	55,144
Benefits	5,464	0	0	0	0	0	5,464
Workmen's Compensation	1,713	0	0	0	0	0	1,713
Unemployment	621	0	0	0	0	0	621
FICA	4,219	0	0	0	0	0	4,219
Administrative Reimbursement	20,000	0	0	0	0	0	20,000
Maintenance	7,771	0	0	0	0	0	7,771
Insurance	7,875	0	0	0	0	0	7,875
Chemicals	5,128	0	0	0	0	0	5,128
Lab Equipment	1,194	0	0	0	0	0	1,194
Telephone	1,159	0	0	0	0	0	1,159
Plant - CVPS	18,596	0	0	0	0	0	18,596
Contract Services	4,399	0	0	0	0	0	4,399
Fuel	2,465	0	0	0	0	0	2,465
Office Supplies	53	0	0	0	0	0	53
Miscellaneous	1,804	0	0	0	0	0	1,804
Uniforms	841	0	0	0	0	0	841
Sludge Management	44,911	0	0	0	0	0	44,911
Retirement	3,141	0	0	0	0	0	3,141
Line Maintenance	17,303	0	0	0	0	0	17,303
Loan Expense	0	32,000	0	0	0	0	32,000
Debt Service	0	6,000	0	0	0	0	6,000
Restoration Expense	0	0	0	0	895	0	895
<b>Total Cash Disbursements</b>	<b>203,801</b>	<b>38,000</b>	<b>0</b>	<b>0</b>	<b>895</b>	<b>0</b>	<b>242,696</b>
<b>Excess/(Deficiency) of Cash Receipts Over Cash Disbursements</b>	<b>19,102</b>	<b>(33,537)</b>	<b>0</b>	<b>1,472</b>	<b>(891)</b>	<b>5,993</b>	<b>(7,861)</b>
<b>Other Financing Sources/(Uses):</b>							
Operating Transfers In	0	0	0	0	1,493	0	1,493
Operating Transfers Out	(5,362)	0	0	0	0	0	(5,362)
<b>Total Other Financing Sources/(Uses)</b>	<b>(5,362)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,493</b>	<b>0</b>	<b>(3,869)</b>
<b>Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing/(Uses)</b>	<b>13,740</b>	<b>(33,537)</b>	<b>0</b>	<b>1,472</b>	<b>602</b>	<b>5,993</b>	<b>(11,730)</b>
<b>Fund Balances - July 1, 1997</b>	<b>49,580</b>	<b>97,185</b>	<b>0</b>	<b>30,054</b>	<b>142</b>	<b>0</b>	<b>176,961</b>
<b>Fund Balances - June 30, 1998</b>	<b>\$ 63,320</b>	<b>\$ 63,648</b>	<b>\$ 0</b>	<b>\$ 31,526</b>	<b>\$ 744</b>	<b>5,993</b>	<b>\$ 165,231</b>



TOWN OF WEST RUTLAND, VERMONT  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
JUNE 30, 1998

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Sewer Upgrade Fund	Total
<u>ASSETS</u>					
Cash	\$ 1,401	\$ 51,065	\$ 12,942	\$ 26,095	\$ 91,503
TOTAL ASSETS	\$ 1,401	\$ 51,065	\$ 12,942	\$ 26,095	\$ 91,503
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:					
Designated	1,401	51,065	12,942	26,095	91,503
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,401	\$ 51,065	\$ 12,942	\$ 26,095	\$ 91,503

TOWN OF WEST RUTLAND, VERMONT  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
FOR THE YEAR ENDED JUNE 30, 1998

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Sewer Upgrade Fund	Total
Cash Receipts:					
Interest Income	\$ 66	\$ 2,560	\$ 1,444	\$ 1,034	\$ 5,104
Total Cash Receipts	<u>66</u>	<u>2,560</u>	<u>1,444</u>	<u>1,034</u>	<u>5,104</u>
Cash Disbursements:					
Engineering	0	0	0	36,364	36,364
Equipment	0	0	56,885	0	56,885
Sewer Equipment Expenses	<u>0</u>	<u>24,042</u>	<u>0</u>	<u>0</u>	<u>24,042</u>
Total Cash Disbursements	<u>0</u>	<u>24,042</u>	<u>56,885</u>	<u>36,364</u>	<u>117,291</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>66</u>	<u>(21,482)</u>	<u>(55,441)</u>	<u>(35,330)</u>	<u>(112,187)</u>
Other Financing Sources:					
Proceeds of Long-Term Debt	0	0	0	36,364	36,364
Operating Transfers In	<u>0</u>	<u>5,362</u>	<u>35,000</u>	<u>0</u>	<u>40,362</u>
Total Other Financing Sources	<u>0</u>	<u>5,362</u>	<u>35,000</u>	<u>36,364</u>	<u>76,726</u>
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements	<u>66</u>	<u>(16,120)</u>	<u>(20,441)</u>	<u>1,034</u>	<u>(35,461)</u>
Fund Balances - July 1, 1997	<u>1,335</u>	<u>67,185</u>	<u>33,383</u>	<u>25,061</u>	<u>126,964</u>
Fund Balances - June 30, 1998	<u>\$ 1,401</u>	<u>\$ 51,065</u>	<u>\$ 12,942</u>	<u>\$ 26,095</u>	<u>\$ 91,503</u>

TOWN OF WEST RUTLAND, VERMONT  
AUDIT REPORT  
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JUNE 30, 1998

Independent Auditor's Report

General Purpose Financial Statements:

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Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances (Arising from Cash Transactions) - All Governmental Fund Types	Exhibit II
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance (Arising from Cash Transactions) - Budget and Actual - General Fund	Exhibit III
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance (Arising from Cash Transactions) - Budget and Actual - Special Revenue Fund - Sewer Fund	Exhibit IV

Notes to the Financial Statements

Report on Supplementary Information

Combining Financial Statements:

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TOWN OF WEST RUTLAND, VERMONT  
AUDIT REPORT  
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JUNE 30, 1998

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TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 7: APPROPRIATIONS

Appropriations paid from the General Fund were approved at Town Meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
6	Repaving and Sidewalk Improvements	\$ 65,000
7	Southwestern Vermont Area Agency on Aging	1,500
8	Rutland County Retired Senior Volunteer Program	400
9	Rutland Area Visiting Nurse Association, Inc.	4,500
9	Rutland Area Hospice, Inc	300
10	Rutland Regional Ambulance Service	14,688
11	Rutland Area Community Services	3,304
12	Fire District #1	66,350
13	West Rutland Development Corporation	3,500
14	Bennington-Rutland Opportunity Council	1,250
15	Rutland Economic Development Corporation	<u>500</u>
	Total	<u>\$161,292</u>

Note 8: TRANSFER FROM SCHOOL DISTRICT

The Transfer from School District of \$45,780 represents the current year's principal and interest related to the School deficit reduction note that the Town issued in June of 1996. The Town is the maker of the note, however, the School District will fund the debt service payments annually.

Note 9: BUDGETED DEFICIT

The Town elected to budget cash disbursements in excess of cash receipts by \$42,121 and \$29,435 in the General Fund, and Sewer Fund, respectively, in order to reduce the prior year's surpluses. This is reflected as a current year's budgeted deficiency of cash receipts over cash disbursements in Exhibits III and IV.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 10: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for one year and are required to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. All employees are part of Plan B which withholds 5% of gross wages while the Town contributes 5.6% to the plan.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits by municipality are not determinable.

Total payroll for the year was \$261,784. Total payroll covered by the Plan was \$176,113. The Town's contribution to the plan for the year ending June 30, 1998 was \$9,862.

Note 11: INVESTMENTS - DEFERRED COMPENSATION

The Town has a deferred compensation plan for their Town Manager through the International City Managers' Association's (ICMA) Retirement Corporation in accordance with Internal Revenue Code Section 457. The Plan permits the Town Manager to defer a portion of his salary until future years. The Town also contributes 5.6% of the Town Manager's salary to the Plan. The Town's contribution to the plan for June 30, 1998 was \$1,966. Deferred compensation is not available to employees until termination, retirement, or death. The Town has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The balance of the assets in the Plan, at fair market value, as of June 30, 1998 was \$7,091.

Due to a change in accounting principles and Federal law related to the status of section 457 deferred compensation plans, the Town no longer reports these assets on their financial statements as they are now held in trust for the benefit of the employees.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 12: PROPERTY TAXES

Property taxes are due in three equal installments on August 15, November 14 and May 15. Interest is assessed at 1% per month after each respective due date and a penalty of 8% is assessed when the taxes become delinquent on May 16th. The Town of West Rutland, Vermont bills and collects its own property taxes and also for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the year ended June 30, 1998, the tax rate is as follows:

School	1.4924
Town General/Highway	.6291
Fire Protection	.0524
Non-Profit Services	.0338
Paving	.0735
Fire Department Truck	<u>.0226</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>\$2.3038</u>

Note 13: RISK MANAGEMENT

The Town of West Rutland is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town of West Rutland maintains commercial insurance coverage through a local broker. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town of West Rutland. Settled claims have not exceeded this coverage in any of the past three fiscal years.

In addition, the Town of West Rutland is a member of Vermont League of Cities and Towns Health Trust. The Health Trust is a nonprofit corporation formed to provide health insurance and wellness programs for Vermont municipalities and is owned by the participating members. The agreement does not permit the Health Trust to make additional assessments to its members.

The Town of West Rutland is also a member of the Vermont League of Cities and Towns Unemployment Insurance Trust. The Unemployment Trust is a nonprofit corporation formed to provide unemployment coverage for Vermont Municipalities and is owned by the participating members. The agreement does not permit the Unemployment Trust to make additional assessments to its members.

# Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
802/223-3578 FAX

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VT Lic. #92-000180

## Independent Auditor's Report

Board of Selectmen  
Town of West Rutland  
P.O. Box 60  
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 1998, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to the historical costs of its general fixed assets. The amount that should be included in the general fixed asset account group is unknown.

In our opinion, except for the omission of the general fixed asset account group, the general purpose financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at June 30, 1998, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

July 17, 1998  
Montpelier, Vermont

*Sullivan, Powers & Company*  
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TOWN OF WEST RUTLAND, VERMONT  
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES  
 (ARISING FROM CASH TRANSACTIONS)  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1998

	Governmental Fund Types			Account Group	Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Capital Projects Funds	General Long-Term Debt	
<b>ASSETS</b>					
Cash - Note 2	\$ 273,144	\$ 101,911	\$ 91,503	\$ 0	\$ 466,558
Due from Other Funds	0	63,320	0	0	63,320
Loans Receivable - Note 3	0	134,500	0	0	134,500
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	168,026	168,026
<b>TOTAL ASSETS</b>	<b>\$ 273,144</b>	<b>\$ 299,731</b>	<b>\$ 91,503</b>	<b>\$ 168,026</b>	<b>\$ 832,404</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Payroll Withholding Payable	\$ 476	\$ 0	\$ 0	\$ 0	\$ 476
Due to Other Funds	63,320	0	0	0	63,320
Deferred Revenue - Note 3	0	134,500	0	0	134,500
Notes Payable - Note 4	0	0	0	168,026	168,026
<b>Total Liabilities</b>	<b>63,796</b>	<b>134,500</b>	<b>0</b>	<b>168,026</b>	<b>366,322</b>
<b>Fund Balances:</b>					
Restricted - Note 5	0	95,174	0	0	95,174
Unrestricted:					
Designated - Note 6	150,580	70,057	91,503	0	312,140
Undesignated	58,768	0	0	0	58,768
<b>Total Fund Balances</b>	<b>209,348</b>	<b>165,231</b>	<b>91,503</b>	<b>0</b>	<b>466,082</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 273,144</b>	<b>\$ 299,731</b>	<b>\$ 91,503</b>	<b>\$ 168,026</b>	<b>\$ 832,404</b>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1998

	General Fund	Special Revenue Funds	Capital Projects Funds	Totals (Memorandum Only)
Cash Receipts:				
Property Taxes	\$ 647,763	\$ 0	\$ 0	\$ 647,763
Penalties and Interest on Delinquent Taxes	27,530	0	0	27,530
Intergovernmental	90,391	5,910	0	96,301
Investment Income	13,811	7,483	5,104	26,398
Charges for Services	22,400	220,113	0	242,513
Licenses, Fees & Fines	30,065	329	0	30,394
Miscellaneous Receipts	8,623	1,000	0	9,623
Total Cash Receipts	840,583	234,835	5,104	1,080,522
Cash Disbursements:				
General Government	276,491	32,895	0	309,386
Highway	279,068	0	0	279,068
Sewer	0	203,801	0	203,801
Auxiliary Services	58,753	0	0	58,753
Recreation	20,865	0	0	20,865
Public Safety	17,810	0	0	17,810
Appropriations - Note 7	161,292	0	0	161,292
Capital Outlay	0	0	117,291	117,291
Debt Service:				
Principal	41,899	6,000	0	47,899
Interest	6,075	0	0	6,075
Total Cash Disbursements	862,253	242,696	117,291	1,222,240
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	(21,670)	(7,861)	(112,187)	(141,718)
Other Financing Sources/(Uses):				
Transfer from School District - Note 8	45,780	0	0	45,780
Proceeds of Long-Term Debt	0	0	36,364	36,364
Operating Transfers In	0	1,493	40,362	41,855
Operating Transfers Out	(36,493)	(5,362)	0	(41,855)
Total Other Financing Sources/(Uses)	9,287	(3,869)	76,726	82,144
Excess/(Deficiency) of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	(12,383)	(11,730)	(35,461)	(59,574)
Fund Balances - July 1, 1997	221,731	176,961	126,964	525,656
Fund Balances - June 30, 1998	\$ 209,348	\$ 165,231	\$ 91,503	\$ 466,082

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Tax	\$ 717,854	\$ 647,763	\$ (70,091)
State Aid Highway	65,472	68,819	3,347
Railroad Tax	600	662	62
Sewer Administration	20,000	20,000	0
Ordinance Fines	4,000	5,680	1,680
Solid Waste	400	480	80
Clerk Fees	10,360	13,691	3,331
Zoning	2,750	3,350	600
Copier	250	427	177
Dog Licenses	1,100	1,141	41
Interest	6,500	13,811	7,311
Town Hall Rent	2,400	2,400	0
Liquor License	650	650	0
Dog Fines	150	0	(150)
Delinquent Tax Interest and Penalty	18,000	24,330	6,330
Permits	0	140	140
Phone Reimbursement	300	812	512
Miscellaneous	6,000	8,623	2,623
Recreation-Summer	1,600	2,201	601
Town Clerk Restoration	1,000	1,493	493
State Land Use	0	15,115	15,115
Act 60 Computer Grant	0	2,795	2,795
Planning Grant	0	3,000	3,000
Interest - Overdue Taxes	0	3,200	3,200
Total Cash Receipts	<u>859,386</u>	<u>840,583</u>	<u>(18,803)</u>

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:			
Administration:			
Manager's Salary	\$ 35,100	\$ 35,100	\$ 0
Manager's Expense	2,500	2,500	0
Treasurer's Salary	9,100	9,100	0
Office Back Up	3,600	1,273	2,327
Town Clerk Salary	18,545	18,545	0
Town Clerk Supplies	1,850	1,820	30
New Copier	500	0	500
Town Official Expense	3,400	1,970	1,430
Listers	5,880	6,581	(701)
Selectmen Salary	3,100	3,100	0
Act 200 Planning	0	182	(182)
Zoning Administrator Salary	7,820	9,432	(1,612)
Health Officer Salary	1,200	1,200	0
Bookkeeper/Secretary Salary	27,553	27,550	3
Auditing	6,100	5,400	700
Elections	2,000	1,246	754
Tax Billing	600	415	185
Data Processing	4,500	3,815	685
Legal Fees	7,000	6,144	856
Office Supplies	1,900	1,579	321
Postage	2,245	1,875	370
Town Report	2,400	2,123	277
Copier	400	554	(154)
Advertising	2,400	3,123	(723)
Telephone	2,900	2,631	269
Delinquent Tax Expense	750	182	568
Regional Planning	500	500	0
Total Administration	153,843	147,940	5,903

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Highway:			
Equipment Savings Transfers	\$ 35,000	\$ 35,000	\$ 0
Labor	80,000	81,907	(1,907)
Uniforms	1,350	1,623	(273)
Salt	34,500	29,664	4,836
Sand	10,250	9,587	663
Engineering	3,000	5,576	(2,576)
Culverts	5,000	3,677	1,323
Gravel	16,500	22,208	(5,708)
Hot Mix	1,000	313	687
Resurfacing	35,000	35,087	(87)
Chloride	4,000	2,359	1,641
Cold Patch	5,000	1,255	3,745
Lawn Maintenance	7,500	8,093	(593)
Tree Work	500	147	353
Traffic Signs	1,000	757	243
Tools and Miscellaneous	2,000	2,207	(207)
Equipment Rental	20,000	22,788	(2,788)
Equipment Purchase	1,500	877	623
Bridges	4,500	0	4,500
Channel Maintenance	2,500	1,913	587
Sidewalk Repair	9,000	9,000	0
Street Cleaning	6,000	4,788	1,212
Road Construction	0	21,397	(21,397)
Pavement Marking	2,500	110	2,390
Gas, Oil, Diesel	6,200	4,745	1,455
Repair Parts	6,000	3,150	2,850
Outside Repairs	6,000	1,767	4,233
Tires, Chains, Batteries	3,000	1,635	1,365
Plow Blades	1,500	701	799
Tools and Equipment	2,750	1,508	1,242
Radios	500	229	271
Total Highway	<u>313,550</u>	<u>314,068</u>	<u>(518)</u>

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Insurance/Benefits:			
BC/BS	\$ 28,500	\$ 30,140	\$ (1,640)
FICA	16,900	15,808	1,092
Vehicles	6,000	2,499	3,501
Worker's Compensation	7,500	4,347	3,153
Liabilities and Buildings	8,250	5,536	2,714
Retirement	9,650	8,687	963
Unemployment Compensation	1,820	1,250	570
Disability	2,200	1,699	501
Bond	1,349	1,349	0
Public Officials Liability	2,400	2,503	(103)
Law Enforcement Liability	2,100	900	1,200
Total Insurance/Benefits	86,669	74,718	11,951
Auxiliary Services:			
Street, Traffic Light	34,100	37,955	(3,855)
Solid Waste Management	4,000	2,148	1,852
Library	18,500	18,500	0
Humane Society	1,000	0	1,000
Memorial Day	250	150	100
Forest Fires	450	0	450
Total Auxiliary Services	58,300	58,753	(453)
Town Garage:			
Fuel Oil	1,210	834	376
Repairs	3,000	706	2,294
Telephone	800	353	447
CVPS	410	0	410
Total Town Garage	5,420	1,893	3,527

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Town Hall:			
Cleaning Services	\$ 2,600	\$ 2,800	\$ (200)
CVPS	3,700	3,311	389
Energy Conservation	500	162	338
Miscellaneous	2,000	4,792	(2,792)
Carpet and Paint	500	500	0
Fuel Oil	3,000	2,541	459
Electrical	500	514	(14)
Total Town Hall	12,800	14,620	(1,820)
Public Safety:			
Sheriff Services	15,122	10,939	4,183
Constable	4,160	1,944	2,216
Police Animal Control	3,120	1,991	1,129
Police Mileage	1,500	131	1,369
Police Equipment	750	171	579
Police Telephone	1,550	619	931
Police Training	300	103	197
D.A.R.E. Program	500	493	7
Emergency Management	400	0	400
Locatable Addresses	1,700	1,419	281
Total Public Safety	29,102	17,810	11,292
Recreation:			
CVPS	550	608	(58)
Labor	6,000	5,746	254
Supplies	2,900	3,565	(665)
Facility Maintenance	7,950	2,946	5,004
Construction	8,000	8,000	0
Total Recreation	25,400	20,865	4,535
County Tax	9,674	9,674	0

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Tax Anticipation Note Interest	\$ 2,000	\$ 0	\$ 2,000
Land Purchase - Dodds	<u>2,139</u>	<u>2,139</u>	<u>0</u>
Total Debt Service	<u>4,139</u>	<u>2,139</u>	<u>2,000</u>
Other:			
VLCT Dues	1,318	1,318	0
Miscellaneous	4,500	4,887	(387)
Town Farm Water	2,000	0	2,000
Economic Development	20,000	9,972	10,028
Property Mapping	12,000	11,711	289
Cemetery Maintenance	1,000	1,306	(306)
Tax Abatements	<u>500</u>	<u>0</u>	<u>500</u>
Total Other	<u>41,318</u>	<u>29,194</u>	<u>12,124</u>
Appropriations:			
Fire District Transfer	66,350	66,350	0
Paving Improvement	65,000	65,000	0
Southwest Agency on Aging	1,500	1,500	0
Retired Seniors Volunteer Program	400	400	0
Regional Ambulance	14,688	14,688	0
RAVNA/Hospice	4,800	4,800	0
West Rutland Development	3,500	3,500	0
BROC	1,250	1,250	0
Rutland Area Community Services	3,304	3,304	0
Rural Economic Development Corporation	<u>500</u>	<u>500</u>	<u>0</u>
Total Appropriations	<u>161,292</u>	<u>161,292</u>	<u>0</u>
Total Cash Disbursements	<u>901,507</u>	<u>852,966</u>	<u>48,541</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 9	\$ <u>(42,121)</u>	(12,383)	\$ <u>29,738</u>
Fund Balance - July 1, 1997		<u>221,731</u>	
Fund Balance - June 30, 1998	43	\$ <u>209,348</u>	

The accompanying notes are an integral part of this financial statement.



TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND - SEWER FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
User Fees	\$ 220,000	\$ 220,113	\$ 113
Interest	0	2,790	2,790
Miscellaneous	10,000	0	(10,000)
Total Cash Receipts	<u>230,000</u>	<u>222,903</u>	<u>(7,097)</u>
Cash Disbursements:			
Salaries	72,400	55,144	17,256
Health Insurance	9,500	5,464	4,036
Disability Insurance	300	300	0
Workers Compensation	1,900	1,713	187
Unemployment	500	621	(121)
Administrative Reimbursement	20,000	20,000	0
FICA	5,600	4,219	1,381
Vehicle Maintenance	1,750	492	1,258
Vehicle Insurance	1,510	451	1,059
Lab Chemicals	1,500	770	730
Sulfur Dioxide	975	1,507	(532)
Chlorine	4,500	2,851	1,649
Plant Maintenance	8,000	6,298	1,702
Plant Insurance	2,900	2,315	585
Pumpstation Maintenance	5,000	4,016	984
Sewer Line Maintenance	5,000	2,681	2,319
Emergency Maintenance	2,000	981	1,019
Engineering	10,000	0	10,000
Equipment Savings Transfers	5,362	5,362	0
Lab Equipment	1,500	1,194	306
Contract Services	7,513	4,399	3,114
Vehicle Fuel	750	903	(153)
Heating Fuel	1,700	1,562	138
Telephone	1,200	1,159	41
Office Supplies	125	53	72
Miscellaneous	3,000	1,804	1,196
Sludge Management	45,500	44,911	589
Retirement	4,100	3,141	959
Uniforms	900	841	59

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCE  
(ARISING FROM CASH TRANSACTIONS)  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND - SEWER FUND  
FOR THE YEAR ENDED JUNE 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements: (Cont'd)			
Boiler/Machine Insurance	\$ 1,500	\$ 313	\$ 1,187
Flood Insurance	0	4,496	(4,496)
Plant - CVPS	20,250	18,596	1,654
Elm Street	7,000	5,143	1,857
Harrison Avenue	2,000	1,845	155
Barnes Street	1,000	852	148
Baxter Street	400	495	(95)
Clarendon Avenue	1,000	1,149	(149)
Main Street	800	781	19
Thrall Avenue	250	155	95
Fairview Avenue	250	186	64
Total Cash Disbursements	<u>259,435</u>	<u>209,163</u>	<u>50,272</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 9	\$ <u>(29,435)</u>	13,740	\$ <u>43,175</u>
Fund Balance - July 1, 1997		<u>49,580</u>	
Fund Balance - June 30, 1998		\$ <u>63,320</u>	

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, sewage treatment, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three (3) generic fund types and one (1) broad fund category as follows:

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 1:  
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted or designated for expenditures for specified purposes. The Town's Special Revenue Funds are the Sewer Fund, Industrial Development Revolving Loan Fund, Community Development Fund, Sewer Impact Fund, Restoration Fund and Reappraisal Fund.

The Town does not record property, plant and equipment and long-term debt in the Sewer Fund, and accordingly, this fund is reported as a Special Revenue fund type.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town's Capital Projects Funds are the Handicapped Accessibility Fund, Sewer Equipment Fund, Equipment Fund, and Sewer Upgrade Fund.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 1:  
(Cont'd)

E. INTERFUND RECEIVABLES AND PAYABLES

Transactions between funds that represent balances of lending/borrowing arrangements outstanding are referred to as "Interfund Receivables/Payables". All other outstanding balances arising from transactions in the ordinary course of operations are reported as "Due To/Froms".

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in Governmental Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland does not maintain the historical cost information needed for the establishment of a Statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

G. BUDGETS AND BUDGETARY ACCOUNTING

The Town approves a budget for the General Fund and Sewer Fund at the Annual Town Meeting, and the tax rate and sewer assessment is determined by the Board of Selectmen based on the budgets, Grand List and sewer units.

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 1:  
(Cont'd)

I. FUND BALANCES

Fund balances of Governmental Fund Types are classified in three separate categories. The categories, and their general meanings, are as follows:

Restricted Fund Balance - Indicate that a portion of fund equity is restricted for a specific use by a grant, contract, or other binding agreement.

Designated Fund Balance - Indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

J. OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Note 2:

CASH

The cash deposits in the Town accounts as of June 30, 1998 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured (FDIC)	\$203,765	\$221,357
Uninsured, Collateralized by Mortgaged Backed Securities and U.S. Government Securities Held in the Bank's Account at the Federal Reserve Bank of Boston	262,700	260,354
Cash on Hand	<u>93</u>	<u>N/A</u>
	<u>\$466,558</u>	<u>\$481,711</u>

The difference between the book balance and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 3: LOANS RECEIVABLE/DEFERRED REVENUE

Loans Receivable and Deferred Revenue consists of the following at June 30, 1998:

Loan Receivable, to West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services. The interest Rate is 3%. This loan is considered to be deferred revenue until repaid	\$100,000
Loan Receivable, West Rutland Development Corporation, Interest at 0%, Loan is Deferred and Due upon Sale of Industrial Park Property. This loan is considered to be deferred revenue until repaid	2,500
Loan Receivable, West Rutland Development Corporation, Interest at 0%, Loan is Deferred and Due upon Sale of Industrial Park Property. This loan is considered to be deferred revenue until repaid	<u>32,000</u>
Total Loans Receivable	<u>\$134,500</u>

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 4: NOTES PAYABLE

Notes Payable at June 30, 1998 consist of the following:

Note Payable - Vermont National Bank, Interest at 4.35%, the proceeds from this note were used to pay off the West Rutland School District deficit. This note is due June 23, 1999 at which time it will be refinanced. The Town intends to pay \$40,000 annually	\$ 86,976
Note Payable - Richard and Leona Dodds, Purchase of Land for Recreation Purposes, Monthly Principal and Interest Payments of \$178, Interest at 7%, Secured by Land, Due June, 2000	3,196
Note Payable - Economic Development Administration, Annual Principal Payment of \$6,000 for 15 years, Interest at 4%, Due December 31, 2007	41,490
Note Payable - Vermont Environmental Protection Agency Pollution Control Revolving Loan Fund, Planning Advance Loan for Sewer Upgrade up to \$40,500, Interest at 0%. This note will be paid once the Town receives their bonding proceeds from the Vermont Municipal Bond Bank for the Sewer Upgrade Project	<u>36,364</u>
Total Notes Payable	<u>\$168,026</u>



TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 4:  
(Cont'd)

The Town anticipates the maturities to be as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 47,977	\$ 5,321	\$ 53,298
2000	54,195	3,252	57,447
2001	6,000	940	6,940
2002	6,000	700	6,700
2003	6,000	460	6,460
Thereafter	<u>47,854</u>	<u>0</u>	<u>47,854</u>
Total	<u>\$168,026</u>	<u>\$10,673</u>	<u>\$178,699</u>

Reconciliation of Notes Payable

<u>Balance</u> <u>July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1998</u>
<u>\$179,561</u>	<u>\$ 36,364</u>	<u>\$47,899</u>	<u>\$168,026</u>

At the annual meeting in March, 1998, the Town voters approved a \$2,500,000 bond issue to upgrade the Town's wastewater treatment facility.

Note 5: RESTRICTED FUND BALANCE

The Restricted Fund Balances are as follows:

Special Revenue Funds:

Restricted for Industrial Development	
Revolving Loan Fund by Grant Agreement	\$63,648
Restricted for Sewer Expansion by Impact Fees	<u>31,526</u>
Total Special Revenue Funds	<u>\$95,174</u>

TOWN OF WEST RUTLAND, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

Note 6: DESIGNATED FUND BALANCES

The Designated Fund Balances are as follows:

General Fund

Designated to Reduce Property Taxes in Fiscal Year 1999	\$140,786
Designated for Bridge Repairs	4,500
Designated for Garage Repairs	2,294
Designated for Planning Grant Expenses	<u>3,000</u>
Total General Fund	<u>150,580</u>

Special Revenue Funds

Designated for Sewer Fund Expenses	63,320
Designated for Restoration of Records	744
Designated for Reappraisal Fund Expenses	<u>5,993</u>
Total Special Revenue Funds	<u>70,057</u>

Capital Projects Funds

Designated for Handicapped Accessibility Expenses	1,401
Designated for Sewer Equipment Expenses	51,065
Designated for Equipment Expenses	12,942
Designated for Sewer Upgrade	<u>26,095</u>
Total Capital Projects Funds	<u>91,503</u>

Total Designated Fund Balances \$312,140

MISCELLANEOUS REVENUE

911 Grant	\$ 969.00
Workmen's Comp- Refund	739.00
Northern Petroleum-Poles	2901.47
Insurance-Rebate	473.00
Culverts	10.00
Refunds/Reimbursements	328.43
Signs/Posts Reimbursements	216.02
Town Report-Reimbursements	633.56
Flag Pole Donations	1465.40
Weight Permits	75.00
Homestead Value-Act 60	<u>812.00</u>
	\$ 8622.88

MISCELLANEOUS EXPENDITURES

Fliers/Mailing	\$ 1344.26
Petty Cash	600.00
Typewriter	803.74
Employment Assistance Service	360.00
Flowers	113.24
Reprographics	35.70
Deposit Slips	24.11
"Wash-Accounts"	
State of Vermont	
(Marriage Lic, Rabies Etc)	575.00
Overpayments-Taxes	3242.69
Sewer Impact Account	329.00
Restoration Fund	1493.00
On-Site Sewage	<u>125.00</u>
	\$ 9045.74

# GENERAL EQUIPMENT SAVINGS ACCOUNT

July 1, 1997	\$33,383.04
Deposits	35,000.00
Interest	<u>1,443.71</u>
	\$69,826.75
Withdrawals	
Truck-International	\$56,885.00
Balance June 30, 1998	\$12,941.75

# SEWER EQUIPMENT SAVINGS ACCOUNT

July 1, 1997	\$62,934.79
Deposits	5,362.00
Sludge Truck	4,250.00
Interest	<u>2,559.60</u>
	\$75,106.39
Withdrawals	
Truck-G.M.C.	\$24,042.00
Balance June 30, 1998	\$51,064.39

# SEWER IMPACT FEE ACCOUNT

July 1, 1997	\$30,054.15
Deposits	329.00
Interest	<u>1,142.42</u>
	\$31,525.57
Withdrawals	
None	
Balance June 30, 1998	\$31,525.57

# HANDICAPPED ACCESSIBILITY ACCOUNT

July 1, 1997	\$ 1,335.23
Interest	100.44
Withdrawals	<u>0.00</u>
Balance June 30, 1998	\$ 1,435.67

# WEST RUTLAND INDUSTRIAL PARK REVOLVING FUND

July 1, 1997	\$ 97,185.11
Deposit	1,000.00
Interest	<u>3,464.30</u>
	\$101,649.41
Withdrawals	
EDA Loan Payment	\$ 6,000.00
Loan WR Industrial Park	<u>32,000.00</u>
	\$ 38,000.00
Balance June 30, 1998	\$ 63,649.41

## REAPPRAISAL ACCOUNT

Started March 4, 1998	
Deposit	\$5,910.00
Interest	<u>82.71</u>
Balance June 30, 1998	\$5,992.71

## RESTORATION ACCOUNT

July 1, 1997	\$ 142.01
Deposit	1,493.00
Interest	<u>4.35</u>
	\$1,639.36
Withdrawals	
Town Clerk Records	\$ 895.00
Balance-June 30, 1998	\$ 744.36

DELINQUENT TAXES  
JUNE 30, 1998

	Previous Years	1996-97	1997-98
Anagnos, Nicholas		858.58	1778.17
Bennett, William		* 860.09	2510.78
Biathrow, Howard		**2738.36	2713.15
Birmingham, Thomas		*1726.43	*2975.06
Bowen, Loreen		* 657.17	2391.35
Brown, Gertrude	**2169.47	1062.74	1059.75
Buonamano, Jeanette		* 901.89	* 875.44
Burke, John			808.40
Butler, Bill			*1087.49
Carrara, Richard			* 92.16
Central Vt Motorcycle	86.48		
Chamberland, George			* 259.58
Cioffi, Ernest			2862.90
Cornelius, Robert			488.41
Cressy, Clifton		**2751.86	3826.61
Czarnecki, Michael			* 843.07
Daamen, Inc		*2318.81	* 450.39
Daamen, Inc		*9365.22	*9106.02
Daley, Richard			5349.55
Daley, Richard			*2512.72
Daley, Richard			*2677.02
Daley, Richard			*4167.57
Davis, Albert			* 638.92
Day, Llewella			* 126.71
Densmore, Richard			*1484.61
DePinto, Ralph			*1039.66
Dorman, Richard			* 817.39
Farley, David			2208.98
Gawet, Marie	*1450.15	*2964.76	2884.00
Gee, Donald		* 711.35	2077.67
Goodrich, Earle			* 741.71
Grandchamp, Henry			1035.55
Green MT Collision	* 22.89		
Harris, Scott			* 66.57
Harris, Scott		* 819.08	**2397.53
Haven, Micah	**2006.33	1946.19	1889.12
Heck, Virginia		*2327.47	*2589.11
Henske, Jean			* 461.40
Kearney, Wm		*1543.56	*1973.63
LaFonds (Tucker)		* 304.44	*1821.94
Lehman, James			* 908.04
Lincoln, Denis			* 402.56
Lio, Sylvia			* 141.30
Losco, Francis	*1628.17	**2333.44	2271.18

McDermott, Karen		* 645.83	1893.00
McDermott, Karen		* 796.13	2330.72
McDermott, Karen	**2349.61	27.03	2641.37
Menard, Gaston			** 734.80
Mills, Connie			* 675.66
Molaski, John	**3981.13	1637.61	1050.87
Molaski, John	* 510.03	**1310.50	1278.25
Moore, Thomas		**1287.62	1916.40
Nartowicz, Joseph			**1811.33
National Super Service		177.92	225.41
O'Brien, Francis	7890.88	2810.11	1732.46
O'Connor, Christopher			** 564.10
Pearo, Robert			* 562.00
Pellerin, Daniel			* 325.49
Perry, Ralph		*4105.98	*3227.62
Pietryka, Anna		**2005.99	2139.87
Postemski, J. Clark			* 980.17
Prevendoski, Charles		* 596.65	*1743.61
Ray, John	*1503.31	**1592.55	1545.85
Rider, Craig			978.26
Rigg, Joe			2038.69
Rochon, Ivan			1324.85
Rochon, Ivan			1229.75
Saulsbury, Jeffrey			* 354.67
Sherman, Cecil		** 849.16	898.48
Shields/Gates/Pietryka			300.14
Sienicki, Louis			387.71
Smith, Greg		* 12.39	**1467.16
Stanislaus Assoc	*5270.20	**4054.15	3941.44
Stanislaus Assoc		1293.89	1262.12
Stanislaus Assoc		1293.89	1262.12
Thompson, Paul		*1200.04	**2086.88
Vahle, Barbara			**1246.46
VanDriel, Peter		* 633.82	*1851.89
Vincelette, Fernand		* 334.58	1999.34
Webster, Teena		* 75.89	**1739.01
Williams, Ronald/Beth		2085.87	2070.75
Yatsik, James			* 370.92
Total	\$28,868.65	\$65,019.04	\$131,002.79

\*\*Paying Agreement

\* Paid



CARROLL B. AND HARRIET S. ROSS MEMORIAL FUND  
Statement of Income Receipts and Disbursements  
January 1, 1998 through December 31, 1998

INCOME CASH BALANCE 12/31/97	\$ 5,931.63
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INCOME RECEIPTS:

Net Interest and Dividends	\$ 10,276.90
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DISBURSEMENTS:

Distributions to beneficiaries	\$ 2,000.00
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Fees	\$ 3,314.17
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Transferred to Principal Portfolio	<u>\$ 5,931.63</u>
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	\$ 11,245.80
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INCOME CASH BALANCE 12/31/97	\$ 4,962.73
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MARKET VALUE 12/31/97	\$286,746.22
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The net income from the Carroll B. and Harriet S. Ross Memorial Fund is distributed at least annually to the residents of the Town of West Rutland who have encountered unexpected misfortunes by reason of sickness, accident or financial distress beyond the relief furnished by governmental agencies, as determined by a Committee of all of the clergy in the Town of West Rutland.

Any net income not distributed in any year shall be added to principal.

Respectfully submitted by,



Debora E. Ritter  
Trust Administrator

WEST RUTLAND PUBLIC LIBRARY

THE SEVENTY ANNUAL REPORT OF THE WEST RUTLAND PUBLIC LIBRARY

YEAR ENDING JUNE 30, 1997 TO JUNE 30, 1998

<u>BOOKS</u>	<u>1998</u>	<u>1997</u>
IN THE LIBRARY JUNE 30, 1997	8,819	8,042
NUMBER OF BOOKS ACQUIRED	176	688
NUMBER OF BOOKS DISCARDED	2	85
NUMBER OF BOOKS IN THE LIBRARY JUNE 30, 1998		

CIRCULATION OF BOOKS AND PERIODICALS

	1998	1997
ADULT	2,760	2,723
JUVENILE	1,168	1,343
LARGEST DAILY CIRCULATION	119	66
SMALLEST DAILY CIRCULATION	2	1
AVERAGE DAILY CIRCULATION	26	27
NUMBER OF REGISTRATIONS	118	70
NUMBER OF DAYS OPEN	146	149
NUMBER OF PERIODICALS SUBSCRIBED TO	33	32
NUMBER OF VIDEOS	45	32
NUMBER OF BOOKS BORROWED FROM THE REGIONAL LIBRARY	430	477

THE COMMUNITY ROOMS WERE USED 91 TIMES DURING THE YEAR BY VARIOUS CLUBS  
AND PRIVATE PARTIES.

NEW LIBRARY HOURS ARE: MON,W,FRI 1:30-5:00,TU,TH 1:30-7:00.

MARY WHITE  
LIBRARIAN

West Rutland Free Library Corp.  
Statement of Receipts and Disbursements  
For the Year Ended December 31, 1998

Receipts:	<u>Unrestricted</u>	<u>Restricted</u>
Town of West Rutland - Taxes	\$ 18,500	
Minnie Proctor Trust Fund	11,150	
Interest Income	4,732	
Community Room and Other Contributions	1,115	
Miscellaneous	<u>111</u>	
	35,608	
Less Expenses - See Schedule	<u>(34,105)</u>	
Receipts Over Expenses	1,503	
Less:		
Computer Upgrades	(3,003)	
Other Equipment Purchases	(360)	
Building Improvements (Paint and Plaster)	(4,100)	
Capital Gains and Losses		2,807
Transfer of Restricted Funds	<u>6,000</u>	<u>(6,000)</u>
Increase (Decrease) in Fund Balance	40	(3,193)
Fund Balance - Beginning	<u>1,345</u>	<u>106,595</u>
Fund Balance - Ending	<u>\$ 1,385</u>	<u>\$ 103,402</u>
Account Balances:		
Checking	726	
Savings	344	
Money Market	15	50,414
Putnam Investments	<u>300</u>	<u>52,988</u>
Total Account Balances	<u>\$ 1,385</u>	<u>\$ 103,402</u>

West Rutland Free Library Corp.  
 Schedule of Expenses  
 For the Year Ended December 31 1998

Salaries and Wages	\$ 19,751
Payroll Taxes	1,511
Adult Books	2,652
Juvenile Books	1,323
Magazines	1,024
Maintenance and Repairs	1,112
Heating Oil	1,350
Electricity	1,499
Telephone	701
Insurance	1,206
Sundries	592
Computer Maintenance	284
Office Supplies and Postage	167
Other Expenses	377
Sewer Fee	225
Water Rent	192
Safe Deposit Box and Post Office Box	50
Bank Service Charges	<u>89</u>
 Total Expenses	 <u>\$ 34,105</u>

## ***WEST RUTLAND PLANNING COMMISSION***

My first year of service with the West Rutland Planning Commission has been full of challenge and eventful. It is a pleasure to see projects displaying imagination and hard work come before the Planning Commission.

The West Rutland Planning Commission met 18 times last year. At these meetings we had 3 Site Plan Approval Public Hearings, 1 Subdivision Plat Approval Public Hearing and 8 Minor Site Plan Hearings.

The Board concentrated its efforts on updating the Zoning Fees. This was done by surveying the Rutland County towns and compiling the information. This information was then given to the Select Board for their approval. The Zoning Permit Application was also updated to be more user friendly.

One important project completed this year was bringing the West Rutland Zoning Bylaws in conformance with the West Rutland Town Plan which was duly adopted June 1994.

Gregory Cox who has been with the Board since December 1991, has retired to spend more time in his organic gardening business.

Robert Frazier also announced his retirement effective 3/99. Bob has been with the Board since January 1995 and chairman for three years. "Bob your chair will always be there"!

I would like to say thank you to Jayne Pratt, the Town's Administratrix for her guidance and advice without which, the task on this Board would be most burden some.

The Planning Commission meetings are open to the public and the Board encourages public input. Right now there are two open seats on the Planning Commission. If anyone is interested in filling these vacancies, please contact the Town Clerk's Office for details on time of meetings and Board responsibilities.

Thomas LaFond, Chairman  
Robert Frazier, Vice Chairman  
Thomas Ascoli  
Edward Gilman  
Darby Gorman  
Ralph Johnson  
Steve Martin  
Tony Tumielewicz  
Jonathan Wallace

## *ZONING ADMINISTRATRIX'S REPORT*

The breakdown of 1998 processed zoning permits are as follows:

1	Single Family Home	2	Subdivisions
3	Commercial Additions	8	Signs
4	Residential Garages	8	Decks/Covered Porches
1	Mobile Home/Double wide	2	Fence
4	Farm Stands	3	Residential Additions
4	Change of Use	4	Home Occupation
2	Demolition	1	Commercial Project

My goals for last year were to update the zoning fees and design a zoning application that was user friendly. I surveyed all of Rutland County and sorted through the information and then presented the information to the Planning Commission and the Select Board for their approval.

Next year updating the Town Plan will be a priority and public input will be essential. The Town won a Act 200 grant of \$7500 from the State to pay for the updating. Rutland Regional Planning Commission will be doing the consulting work.

Parcel mapping of the Town is almost complete. With this tool we will be able to overlay zoning districts, land use districts, water and sewer lines, etc. Zoning will become multifaceted.

For your zoning information, a zoning permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of the building or land. The Town also has Certificate of Occupancy on all zoning permits since 3/7/89.

For all residents who have had to use a zoning permit since 3/7/89, make sure that the Zoning Administrator has seen your completed project to issue a Certificate of Occupancy/Use. Anyone financing now will be facing the question "Do you have your Certificate of Occupancy/Use". This is due to the Supreme Court Decision *Bianchi v. Lorenz*

If you have any questions on zoning or the Bianchi Case, please feel free to call me at 438-2204. My office hours are 8AM to 4:30 PM or by appointment.

Respectfully submitted,  
Jayne L. Pratt  
Zoning Administratrix

WEST RUTLAND DOG REPORT  
07/01/97 to 06/30/98

	TAGS	FEEs	STATE	LATE FEES	TOTAL
Neutered	122	488.00	122.00	26.00	636.00
Spayed	146	584.00	146.00	44.00	774.00
Male	54	420.00	54.00	54.00	528.00
Female	15	120.00	15.00	16.00	151.00
Kennel	3	29.00	1.00		30.00
Breeding	9	40.00	2		42.00

349 tags issued for total collected of \$2,161.00 and remitted to the Town Treasurer.

Don't forget the Spring Rabies Clinic for dogs and cats. It will be March 6th, 1999, 1 PM to 3 PM. Dr. Carini will be the Veterinarian. Dog licenses will be sold at the Clinic as well as at the March 2nd Town Meeting Election.

When registering your dog you will need a certificate signed by a licensed Veterinarian stating the dog has a current approved vaccination against rabies. All dogs, six months or older, are to be registered annually on or before April 1st.

There is a RUTLAND AREA DISASTER ANIMAL RESPONSE TEAM (RADART) forming in our area. What is RADART? In case of disasters such as fire, floods, ice storms or blizzards, tornadoes and hurricanes, What happens to the animals. Most shelters do not allow people and pets to stay together. Pets and farm animals depend on us for their safety and well-being. Radart is a group of volunteers working in partnership with the Red Cross and Rutland County Humane society to help individuals develop their own evacuation plan, and to respond to all animals needing rescue and assistance.

Want to learn more? Brochures are available at the West Rutland Town Clerk's Office, or call 802-438-2920. RADART is also looking for people that can volunteer either their time, expertise, materials, or can shelter or transport animals.

Respectfully submitted,

Jayne L. Pratt  
TOWN CLERK

## *VITAL STATISTICS*

	1998	1997	1996	1995	1994
BIRTHS	19	19	18	22	20
DEATHS	30	30	25	17	16
MARRIAGES	17	20	15	24	22

Due to the Town's liability exposure and the possible use of information fraudulently, the Vermont Department of Health has recommended against printing the names in the Vital Statistics section of the Town Report.

Respectfully submitted,

Jayne L. Pratt, CVC  
TOWN CLERK





## RUTLAND COUNTY SHERIFF'S DEPARTMENT

P.O. Box 303

79 CENTER STREET

RUTLAND, VERMONT 05702-0303

802-775-8002

\*\*\*\*\*

Sheriff R. J. Elrick

### SHERIFF'S REPORT

As we close the books on yet another calendar year, the Rutland County Sheriff's Department continues to grow in size and in service. We have seen an increase of 17% in our sworn ranks over the past year and 36% since 1996! Our services continue to expand with the expansion of such programs as D.A.R.E. and TRIAD, and the signing of additional contracts with communities for general law enforcement. The Department continues to promote ourselves by adhering to our:

#### MISSION STATEMENT

*The community is our customer. We will remember that every contact between a member of the community and a member of the Sheriff's Department is where community opinion begins.*

*Our business is service. The only way we can improve our business is to improve our service. We must be constantly willing to learn, modify and adapt our way of thinking to societal changes. We are willing to examine what we do and to risk change necessary for potential improvement.*

*The Rutland County Sheriff's Department has achieved its reputation as a professional, full service law enforcement agency because of its hard work to earn the trust of the communities we serve. We will safeguard that trust and shall keep our oath of office. Whether on or off duty, we shall conduct ourselves in a manner that satisfies or exceeds the highest degree of ethical standards. We will protect the rights of all citizens.*

*Employees deserve a decent working environment; one in which relationships are characterized by mutual respect and dignity. We will listen to one another, act fairly, and talk straight. We will encourage each other to contribute and grow to our fullest potential. We will work together as a team and appreciate the contributions of all.*

*Employees will be empowered at all levels to engage in problem identification and problem solving, resulting in quality service decisions. Together, our team of professionals will strive to attain common goals and improve the quality of life for those we serve.*

"PROTECTING OUR FUTURE"



The Sheriff's Department is staffed by a Sheriff and two full-time Deputies which are all State employees. In addition, our office staff consists of an Office Manager, a Bookkeeper, and an Assistant Secretary/Dispatcher. The County funds two of these positions and the Department funds the third. The remainder of the Department consists of thirty-one (31) Deputies (6 full-time and 25 part-time) who are all employees of the Department. The Department funds three of the full-time Deputies in part (75%) by a federal grant and in part (25%) through contracts with towns. This allows communities to enhance or provide additional law enforcement coverage at an extremely low cost during the life of the grant program.

As required by law, an audit of financial records for the Department has been accomplished. The report indicates compliance with generally approved accounting principles.

At present, the Sheriff's Department provides law enforcement services under contract with seven (7) towns in the County, as well as to the National Forest Service and the Diamond Run Mall. We continue to provide a roaming countywide patrol as well as resources permit. The Department provides court officers in Superior, District, Family, Probate, Magistrate, and Small Claims courts. The Department also contracts with private organizations to provide such services as traffic control, wide load escorts, and general security and enforcement. We continue to bear primary responsibility for prisoner transportation in Rutland County, including prisoners, juveniles and mental patients. The service of civil process has added new challenges in locating people with the changes in addressing as a result of the State's E-911 implementation.

During the past year, the Department began a county-wide snowmobile enforcement patrol, with equipment funded by a federal grant and salaries funded primarily through contracts with the Rutland County VAST organization and the National Forest Service. This effort will be more than doubled during the 1998-1999 season and expanded to share coverage with adjacent Counties as well.

Our educational and prevention efforts continue to grow. The community has shown tremendous interest and support to the TRIAD program. Designed to identify and address issues facing our seniors, many citizens have partnered in this effort. Our presence in the schools remains strong, both with the delivery of the D.A.R.E. curriculum in grades K-6 as well as with programs like "Rutland Reads", the Eddie Eagle Gun Safety program, and McGruff.

In the coming year, the Department will expand its office hours and have a dispatcher on-duty during evening hours to better serve the public. We will begin a pilot program in January of 1999 that will have all persons who are under a court order to report to a police agency, and perhaps submit to a breath test for alcohol presence, doing so at our office. This will cover all but Rutland City residents who will be required to report to the Rutland Police Department. The Department has secured a renewal grant to continue our Community Traffic Safety Program (CTSP) and will be designing and delivering a "traffic

school" model for first-time offenders on selected violations. We have also received a grant to conduct numerous "sobriety checkpoint" operations during 1999.

The Rutland County Sheriff's Department remains committed, as a full-service police agency, to meeting the needs of our county residents, albeit enforcement, education, or prevention. I encourage you to call our office or stop in with any questions, suggestions, or needs you might have throughout the year. We appreciate your support and your guidance can only better enable us to serve you!

R. J. Elrick  
Rutland County Sheriff

01/26/99  
16:18

Rutland County Sheriff's Department  
Law Total Incident Report, by Nature of Incident

Page: 490  
1

Nature of Incident	Total Incidents
Abandoned Vehicle	2
Traffic Accident w/ Damage	5
Traffic Accident, w/ Injuries	3
Agency Assistance	17
Alarm	2
Alcohol Offense	7
Animal Problem	1
Assault	1
Burglary Alarm	1
Citizen Assist	7
Citizen Dispute	5
Commercial Vehicle Inspection	2
Disorderly Conduct/Noise	1
Driving - License Suspended	15
Controlled Substance Problem	1
DUI Alcohol or Drugs	9
Family Fight/Domestic	1
Found Property	2
Information Report	1
Juvenile Problem	16
Litter/Pollution/Public Health	3
Lost Property	1
Motor Vehicle Complaint	16
Noise Disturbance	1
Parking Problem	8
Phone Problem /Harrassment	1
Restraining Order	1
Suspicious Person/Circumstance	8
Theft	6
Threatening	1
Unlawful Mischief	5
Wanted Person	8

-----  
Total Incidents for This Report: 158  
-----

Report includes:

All dates between '00:00:01 01/01/98' and '23:59:59 12/31/98'  
All agencies matching '3011'  
All natures  
All locations matching '1128'  
All responsible officers  
All Divisions  
All dispositions  
All clearance codes  
All observed offenses  
All reported offenses  
All offense codes  
All circumstance codes  
-----

\*\*\* End of Report \*\*\*

## **Rutland Central Supervisory Union Annual Report for 1998/99 School Year**

Continuous improvement is a journey and a process. Proctor, Rutland Town, and West Rutland School Boards, administrators, and staff continue to work cooperatively to raise student expectations and performance. Action Planning Teams have been established in each of the school districts throughout the supervisory union. These teams are comprised of parents, board members, administrators, teachers, and community members in each respective district. The main purpose of these school-based teams is to "discover the story behind the data". As a result of their work, Action Plans have been completed with a focus on curriculum improvement strategies. The aim is to improve student performance in specific areas. The schools will implement strategies to improve results. This schoolwide effort to create lasting improvements takes time. The long-term goal is to strive for sustained and consistent high performance.

The initiatives undertaken this year throughout the RCSU are as follows: Rutland Town has implemented a new math curriculum for grades 1-6 and a new reading curriculum for grades 1-4. West Rutland has piloted a high school math program called "Interactive Mathematics" that integrates real world problems with complex math concepts. West Rutland has also begun phasing in the Everyday Math Program K-6 this year. Proctor Elementary has enhanced the reading program by developing a curriculum that included a redesign of the language arts and skill development in phonemic awareness for K-2 students. Proctor High School has reorganized in an effort to improve the middle level program for students.

At the Supervisory Union level, we have established a K-12 Professional Development and Assessment Committee. The purpose of this committee is twofold: (1) to provide the "linkage" with each district so that we can align our resources in order to avoid duplication of our improvement efforts; and (2) to link the RCSU "Direction" to each district Action Plan supporting continuous improvement.

The Action Plans in each district have focused on the following areas for improvement. Rutland Town's Action Plan will focus on reading and Language Arts needs for the 1999/2000 school year. Proctor School district will focus their Action Plan on improving math problem solving, as well as, language analysis and interpretation. The Action Plan in West Rutland will focus on reading, as well as, math concepts and problem solving. All of these efforts will be coordinated and aligned to meet the state standards and framework. In the spring of this year, each school district will report out to the community at large the results of student performance and the Action Plans formulated and designed to improve upon that performance.

We have begun on a journey setting a "direction" which focuses on the following "aims" as a supervisory union:

1. Highest Student Achievement – We have begun the journey with our district Action Plans.
2. Safe & Orderly Learning Environment – We have begun with the training and establishment of crisis teams in each of our schools throughout the RCSU.
3. Partnerships – We have made various linkages for professional development with area supervisory unions and outside resources. We have also looked to

involve community members, parents and board members to be part of the action planning process and created partnerships that reach across districts.

4. High Performing Staff – We have focused our professional development by looking at “results-driven education” (beginning with the end in mind). The RCSU will provide improvement and involvement opportunities to help enhance individual and team skills for the long-term future strength of the school program.
5. Management System – We have begun the journey to look for a way to coordinate all activities and resources within the supervisory union. We continually look to align acts of improvement to support instruction and success for students.

The key to success is taking on the journey and being part of the process. Oliver Wendell Holmes once stated, “I find the important thing in life is not where we are, but in what direction we are moving”. We need to keep traveling together on this journey; and keep our focus on assuring that each student achieves at his or her highest level and leaves school prepared for success in life.

Respectfully submitted,

John E. Kaldy  
Superintendent of Schools

**Rutland Central Supervisory Union**  
**Budget Status Report and Proposed 1999/2000 Budget**

	1997/98 Actual	Revised 1998/99 Budget	Estimated Total	1999/2000 Proposed	\$ Change	% Change
<b>General Administration</b>						
<u><b>Wages</b></u>						
Superintendent	68,959	66,000	66,000	70,000	4,000	6.06%
Admin. Assist.	25,286	26,418	26,418	27,211	793	3.00%
Secretary	10,108	10,754	10,754	11,077	323	3.01%
Custodian	2,714	2,912	2,912	2,912	0	0.00%
S.U. Secretary	130	210	0	210	0	0.00%
S.U. Treasurer	676	693	693	693	0	0.00%
<u><b>Benefits</b></u>						
Group Health	4,196	4,490	4,490	5,164	674	15.01%
FICA	7,997	8,165	8,165	8,530	365	4.47%
Life	335	312	312	360	48	15.38%
Retirement	1,982	2,082	2,082	2,145	63	3.03%
Worker's Comp.	422	534	300	224	(310)	-58.05%
Unemployment	50	96	96	96	0	0.00%
Continuing Ed.	178	750	750	750	0	0.00%
Disability Ins.	398	396	396	402	6	1.52%
Section 125	141	180	180	225	45	25.00%
<u><b>Purchased Service &amp; Supplies</b></u>						
Audit	3,725	3,975	4,200	4,200	225	5.66%
Legal Fees	0	400	400	400	0	0.00%
EPIC	0	0	0	0	0	0.00%
Repair & Maint.	3,538	4,769	4,769	4,769	0	0.00%
Rent & Utilities	30,000	30,000	30,000	32,430	2,430	8.10%
Travel	1,359	1,700	1,700	2,000	300	17.65%
Conferences	1,471	2,400	2,400	2,500	100	4.17%
Insurance	710	750	750	750	0	0.00%
Telephone & Postage	7,136	7,400	7,400	7,820	420	5.68%
Advertising	0	0	0	0	0	0.00%
Copy Paper	621	800	800	800	0	0.00%
Printed Stationary	530	400	400	400	0	0.00%
Office Supplies	3,944	4,600	4,600	4,600	0	0.00%
Computer Supplies	1,258	1,500	1,500	1,800	300	20.00%
Subscriptions	452	250	490	250	0	0.00%
Equipment Replace.	930	36,673	36,673	600	(36,073)	-98.36%
New Furniture	206	2,500	2,500	1,180	(1,320)	-52.80%
Dues	2,450	3,400	3,400	3,475	75	2.21%
Contingency	0	1,692	0	650	(1,042)	-61.58%
Total Gen. Admin.	181,901	227,201	225,530	198,623	(28,578)	-15.71%
<u><b>Technology Services</b></u>						
Wages	801	2,785	2,785	2,874	89	3.18%
Benefits	61	762	762	765	3	0.39%
Total Technology	862	3,547	3,547	3,639	92	2.59%

**Rutland Central Supervisory Union**  
**Budget Status Report and Proposed 1999/2000 Budget (Cont.)**

	1997/98 Actual	Revised 1998/99 Budget	Estimated Total	1999/2000 Proposed	\$ Change	% Change
<b>Fiscal Service</b>						
<u><b>Wages</b></u>						
Business Manager	46,350	47,509	47,509	48,935	1,426	3.00%
Bookkeeper	18,679	20,384	20,384	20,996	612	3.00%
Assistant	0	0	0	0	0	
Clerk	16,383	18,720	18,720	19,282	562	3.00%
<u><b>Benefits</b></u>						
Group Health	11,708	12,716	12,716	14,624	1,908	15.00%
FICA	6,077	6,447	6,447	6,646	199	3.09%
Life	143	144	144	166	22	15.28%
Retirement	3,642	4,850	4,850	4,996	146	3.01%
Worker's Comp.	313	433	433	179	(254)	-58.67%
Unemployment	50	96	96	150	54	56.25%
Continuing Ed.	630	1,050	1,050	1,050	0	0.00%
Dental Insurance	1,083	1,192	1,192	1,178	(14)	-1.17%
Disability Ins.	398	399	399	406	7	1.75%
<u><b>Purchased Service &amp; Supplies</b></u>						
Computer Service	4,524	4,600	4,600	6,063	1,463	31.80%
Travel	933	1,250	1,250	1,250	0	0.00%
Computer Lease	0	0	0	0	0	
Equipment Upgrade	3,438	0	0	4,000	4,000	
Dues & Fees	275	325	325	325	0	0.00%
<b>Total Fiscal Service</b>	<b>114,626</b>	<b>120,115</b>	<b>120,115</b>	<b>130,246</b>	<b>10,131</b>	<b>7.67%</b>
<b>Total RCSU Expense</b>	<b>297,389</b>	<b>350,863</b>	<b>349,192</b>	<b>332,508</b>	<b>(18,355)</b>	<b>-5.23%</b>
<b>INCOME</b>						
<b>Regular Assessments</b>						
Proctor-Regular	94,047	102,687	102,687	105,637	2,950	2.87%
Rutland Town	97,448	101,210	101,210	104,769	3,559	3.52%
West Rutland	99,222	103,826	103,826	111,102	7,276	7.01%
<b>Special Assessments</b>						
Proctor	0	4,010	4,010	0	(4,010)	-100.00%
Rutland Town	0	8,305	8,305	0	(8,305)	-100.00%
West Rutland	0	7,410	7,410	0	(7,410)	-100.00%
<b>Other Assessments</b>						
Proctor - PFP	1,400	1,400	1,400	1,400	0	0.00%
West Rutland-Fiscal	5,000	5,000	5,000	5,000	0	0.00%
Projects	3,150	4,000	3,000	3,000	(1,000)	-25.00%
<b>Total Assessments</b>	<b>300,267</b>	<b>337,848</b>	<b>336,848</b>	<b>330,908</b>	<b>(6,940)</b>	<b>-2.18%</b>
<b>Interest</b>	<b>1,330</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.00%</b>
<b>Misc. Income</b>	<b>1,638</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.00%</b>
<b>Total Income</b>	<b>303,235</b>	<b>339,448</b>	<b>338,448</b>	<b>332,508</b>	<b>(6,940)</b>	<b>-2.17%</b>
<b>Funds To Open</b>	<b>5,552</b>	<b>11,415</b>	<b>11,415</b>	<b>0</b>	<b>(11,415)</b>	<b>-100.00%</b>
<b>Total Income</b>	<b>308,787</b>	<b>350,863</b>	<b>349,863</b>	<b>332,508</b>	<b>(18,355)</b>	<b>-5.23%</b>



Rutland Central Supervisory Union  
Local Special Education Account  
Budget Status report (revised budget) and  
Proposed Budget 1999/2000

	Actual 1997/98	Revised Budget 1998/99	Status @ 12/31/98	Proposed 1999/2000	\$ Change	% Change
<b>INCOME</b>						
Local Assessments						
Proctor	6,722	9,751	11,380	10,233	482	4.94%
Rutland Town	16,815	17,998	22,100	18,889	891	4.95%
West Rutland	11,467	14,169	16,538	14,870	701	4.95%
Total Local Assessment	37,004	41,918	50,018	43,992	2,074	5.60%
Cash to Open	0	3,821	3,821	0	(3,821)	-100.00%
State Funds						
BEST Grant	2,850	0	0	0	0	
LEAP	0	0	0	37,575	37,575	
Act 230 BEST Grant	4,275	0	0	0	0	
Title 1 funds	0	3,595	0	3,595	0	0.00%
IDEA-B	27,053	28,000	0	0	(28,000)	-100.00%
Total Income	71,182	77,334	53,839	85,162	7,828	10.12%
<b>EXPENSES</b>						
<u>Special Ed Administration</u>						
Wages						
Director	40,870	48,175	25,940	54,000	5,825	12.09%
Secretary	10,108	10,754	5,773	11,077	323	3.00%
Total Wages	50,978	58,929	31,714	65,077	6,148	10.43%
Group Health Ins.	6,754	8,227	4,113	9,461	1,234	15.00%
Social Security	3,900	4,508	2,402	4,978	470	10.43%
Group Life Ins.	69	72	21	83	11	15.28%
Dental Ins.	812	1,193	538	1,178	(15)	-1.26%
Retirement	566	581	292	621	40	6.88%
Workers Compensation	224	293	25	131	(162)	-55.29%
Unemployment	43	48	0	48	0	0.00%
Disability Insurance	179	233	60	236	3	1.29%
Advertising	3,302	0	0	0	0	0.00%
Workshop costs	0	450	450	450	0	0.00%
Supplies	0	450	70	450	0	0.00%
Travel Allowance	1,874	1,100	1,640	1,200	100	9.09%
Supplies	196	0	0	0	0	0.00%
Furniture & Fixtures	50	0	0	0	0	0.00%
New Equipment	1,600	0	0	0	0	0.00%
Dues & Fees	80	150	100	150	0	0.00%
Assessment for Audit & bookkeeping	900	1,100	0	1,100	0	0.00%
Total Special Ed Admin.	71,528	77,334	41,425	85,163	7,829	10.12%
Grant Expense	7,887	0	0	0	0	0.00%
Total Expense	79,415	77,334	41,425	85,163	7,829	10.12%

Rutland Central Supervisory Union  
Essential Early Education  
Budget Status Report (as revised) and  
Proposed Budget 1999/2000

	Actual 1997/98	Revised Budget 1998/99	Status @ 12/31/98	Proposed 1999/2000	\$ Change	% Change
<b>INCOME</b>						
Local Assessments						
Proctor	18,900	18,768	21,053	20,434	1,666	8.88%
Rutland Town	42,359	39,823	46,550	43,623	3,800	9.54%
West Rutland	29,741	28,437	33,340	31,092	2,655	9.34%
Total Local Assessments	91,000	87,028	100,943	95,149	8,121	8.28%
Interest Income	1,772	1,100	992	1,500	400	36.36%
Cash to Open	10,074	11,030	11,030	0	(11,030)	-100.00%
State Funds						
Family, Infant & Toddlers	810	0	810	0	0	
IDEA-B	9,280	8,800	0	8,800	0	0.00%
Total Income	112,936	107,958	113,774	105,449	(2,509)	-2.24%
<b>EXPENSES</b>						
Direct Instruction:						
Wages	65,988	67,161	36,214	69,176	2,015	3.00%
Group Health Ins.	6,662	7,129	3,564	8,164	1,035	14.52%
Social Security	5,048	5,224	2,770	5,389	165	3.16%
Workers Compensation	251	336	28	139	(197)	-58.63%
Unemployment	35	32	0	64	32	100.00%
Dental Insurance	1,083	1,193	268	1,178	(15)	-1.26%
Travel Allowance	1,060	1,900	40	2,500	600	31.58%
Supplies & Materials	393	400	403	400	0	0.00%
Total Direct Instruction	80,520	83,375	43,286	87,010	3,635	4.36%
Student Support - OT/PT	1,215	600	338	600	0	0.00%
Speech Language Service:						
Wages	12,391	11,250	7,274	11,588	338	3.00%
Group Health Ins.	3,467	2,500	1,131	1,457	(1,043)	-41.72%
Social Security	906	1,052	556	886	(166)	-15.77%
Workers Compensation	74	104	6	23	(81)	-77.88%
Unemployment	35	35	0	35	0	0.00%
Purchased Service	0	0	929	0	0	
Travel Allowance	562	1,500	321	750	(750)	-50.00%
Supplies & Materials	187	400	69	400	0	0.00%
Total Speech Language	17,622	16,841	10,286	15,139	(1,702)	-6.74%
S.U. Assessment	1,500	1,500	0	1,500	0	0.00%
Advertising	145	0	0	0	0	
Rent	800	1,000	0	1,000	0	0.00%
Bank charges & Fees	105	200	0	200	0	0.00%
Total EEE Program Expense	101,907	103,516	53,909	105,449	1,933	1.87%

Rutland Central Supervisory Union  
Special Services Annual Report

Rutland Central Supervisory Union remains committed to providing high-quality educational support for all learners. Expanding the continuum of services for the 1998-1999 school year have included:

- Support training of two teachers (Barb Tracy, Rutland Town and Marilyn Griffith, Proctor Elementary School) in Reading Recover. A Reading Recovery Program has been implemented as of September, 1998 in both Rutland Town and Proctor Elementary School.
- Stan Blicharz (Guidance – Rutland Town School), Madison DeLorme (Home School Coordinator – West Rutland School) and Mel Miller (Special Education – Proctor High School) are receiving extensive training in Goldstein's Social Skills Curriculum and are implementing Social Skills Programs throughout the Supervisory Union.
- School Nurses, Guidance Counselors and Home School Coordinators are documenting their services for the recovery of funds from the Vermont Department of Health Incentive, EPSDT (Early Periodic Screening Diagnostic Treatment). The money recovered is going back to the supervisory union to support health screenings, nursing support and the development of health protocols. The Supervisory Union committee continues to explore ways to promote wellness for all school children.

All Special Educators participated in a two-day Medicaid training this summer. Participation in this training permitted special educators to receive a free desk top computer and printer. This training allowed the RCSU to recover Medicaid dollars (through hard work and documentation of the special education staff) for reinvestment that will enhance service(s) for all children.

The Rutland Central Supervisory Union's dedicated support staff continue to expand upon current and explore new services for children ages 3-21 that are dignified and empowering.

# TEACHING PERSONNEL

The list of teachers for the school year 1998-1999 with years of experience, subjects taught and salary is as follows:

Name	Grade or Subject	Salary 1998-1999	Years of Experience
Linda W. Barker	Math	42,735.00	28.5
Mary E. Beaulieu	Grade 3	29,340.00	10.0
Jeffery V. Bender	High School Special Educator	27,214.00	3.0
Edward R. Bove	History	26,151.00	5.0
Michael J. Caliguiri	Science	40,821.00	29.0
Dawn T. Charron	Business/Computers	28,065.00	12.0
Marie P. Coombs	Grade 1 and 2	39,333.00	18.0
Dana L. Cray	English	16,025.00	5.0
Elizabeth Cronin	Health/Phys. Ed. Grades 6-8	32,317.00	11.0
Dawn R. Daley	Grade 1 and 2	39,333.00	18.0
Daniel H. Deuel	Math	40,821.00	29.0
Robert P. Dollar	Math and Computers	28,065.00	3.0
Carol Dziubek	Title I	42,735.00	22.0
Mary Fagan DeOquendo	Spanish/English	31,679.00	9.0
Katherine Fogg	Elementary Music and Band	21,661.00	12.0
Joseph H. Harrington	Associate Principal	45,000.00	
Richard J. Hart	Grade 6	29,765.00	8.0
Michelle P. Harte	Grades 1 and 2	22,111.00	1.8
Linda T. Johnson	Middle School Science	42,735.00	32.0
Shannon G. Kinsley	Elementary Music/Chorus	22,111.00	1.0
Carol Kish-Fritz	Principal	55,514.00	17.0
Kathleen P. Kulig	Grade 5	39,333.00	18.0
Melvin C. Loomis	Science	39,120.00	19.0
Susan E. Loomis	Grade 5	22,962.00	5.0
Joy A. Loso	Special Educator and Reading	37,632.00	14.0
Carolyn B. Magwire	Family & Consumer Science	42,735.00	22.0
Nancy J. Malette	Elementary Special Educator	39,120.00	19.0
Janet B. Marchinkoski	Grade 4	42,735.00	30.0
Scott A. Maxham	Physical Education Grades 9-12	22,111.00	2.0
Charles O. McCuin	Guidance Director	44,981.00	36.0
Mary P. Ojala	Kindergarten	38,482.00	17.0
Christine M. Pawlusiak	Grades 2 and 3	29,553.00	9.0
David L. Phillipsen	Library/Media	42,735.00	24.0
Carol Protivansky	Art, Grades 6-12	24,025.00	4.0
Frederic A. Remington	History	42,735.00	26.0
Karen J. St. Peter	Nurse	23,174.00	3.0
Joseph J. Salengo	English Grades 7-12	42,735.00	34.0
Wanda Kay Spatzer	Integration Specialist	41,884.00	19.0
Antonette K. Stickney	Physical Education Grades K-5	24,461.00	16.0
Paula S. Tordonato	French	32,104.00	12.0
Kathleen A. Turgeon	Grades 1 and 2	32,742.00	14.0
Grace A. Valente	Grade 4	42,735.00	30.0
Carl T. Wener	Grade 6	42,735.00	26.0
David A. Wilson	Elementary Art K-5	26,789.00	4.0

## EXTRA CURRICULAR

1998-1999

NAME	Activity	Salary
Tom Hyjeck	Boys Varsity Soccer	1,700.00
Scott Gregg	7th & 8th Grade Boys Soccer	700.00
Jason Zavala	5th & 6th Grade Boys Soccer	500.00
Scott Maxham	Girls Varsity Soccer	1,700.00
Roger Bathalon	7th & 8th Grade Girls Soccer	600.00
Kris Pearson	5th & 6th Grade Girls Soccer	600.00
Matt Kramarz	Boys Varsity Basketball	2,000.00
Rick Hart	J. V. Boys Basketball	1,000.00
Ted Sheloski	8th Grade Boys Basketball	600.00
Don Dunchus	7th Grade Boys Basketball	600.00
Denis Lincoln	6th Grade Boys Basketball	400.00
Loren Allen	5th Grade Boys Basketball	300.00
Carl Serrani	Girls Varsity Basketball	no pay
Karri Barrett	J.V. Girls Basketball	800.00
Roger Bathalon	8th Grade Girls Basketball	600.00
Paul Dunchus	7th Grade Girls Basketball	600.00
Julie Center	6th Grade Girls Basketball	400.00
Lynn Reardon	5th Grade Girls Basketball	400.00
Linda Farley	Cheerleading	1,000.00
Joe Salengo	7th & 8th Grade Spelling	300.00
Linda Johnson	Senior Class Advisor	600.00
Robert Dollar	Student Council	300.00
Susan Loomis	Drama	400.00
Paula Tordonato	Drama	100.00
Katherine Fogg	Band	300.00
Shannon Kingsley	Chorus	300.00
Mary M. O'quendo	National Honor Society	200.00
TBH	Baseball	
TBH	Softball	

**Rutland Central Supervisory Union Notice  
Handicapped Children  
Ages 0-21 Years**

The Rutland Central Supervisory Union (Proctor, Rutland Town and West Rutland) in meeting the requirements of its local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, 257 South Main Street, Rutland, Vermont 05701, or phone 775-4342.



## WEST RUTLAND SCHOOL

713 Main Street

West Rutland, Vermont 05777

Principal  
CAROL FRITZ

Associate Principal  
JOSEPH HARRINGTON

January 20, 1999

To the Citizens of West Rutland:

West Rutland School staff members and students continue to work together so that we will enter the 21st century prepared for its challenges. We have set high standards for performance in all areas of the school for staff members and students.

The commitment to technology and its integration into the curriculum continued including our participation in the Tech Expo. We applied for the federal e-rate discounts and wrote a Technology Literacy Challenge Grant. We continue to wait for a reply from the federal government, but the first year funds from the technology grant will allow us to network the computer laboratories and library and purchase new generation equipment. We have been most fortunate to receive donations from businesses, including Central Vermont Public Service, so that the students could begin to learn with technology. Now we will expand their learning opportunities so they will meet the high standards set by the Vermont Framework of Standards.

A committee of teachers, administrators and parents joined together to analyze the data from assessments given to students last spring. The group reviewed the performance of our students compared to the standards. An Action Plan created from the data analysis will direct future decisions for programs and professional development at the school. We are committed to helping students demonstrate continuous improvement.

The New England Association of Schools and Colleges process was completed and West Rutland School will receive accreditation for another ten years. The report gives suggestions for program improvements and these suggestions will be used in conjunction with the action planning process.

We are looking to the future through a very positive lens. We are working together with a focused plan for the education of all children at our school. We appreciate the support and encouragement we receive from the community as we strive to prepare the children for the future.

Sincerely,

Carol Fritz  
Principal

**TOWN AUDITOR'S REPORT**  
**FISCAL YEAR ENDED JUNE 30, 1998**

We have read the audited financial statement reports, exhibits and footnotes for June 30, 1998, that were presented by A.M. Peisch and Company.

We noted that the school has not maintained a record of its equipment, computers and other fixed assets. We recommend that such records be compiled and then updated on a regular basis as such equipment is bought or discarded. The records should show the date of purchase, cost, location and brief description.

James B. Reynolds  
Mary Oczechowski  
Beverly Kupferer

Auditors



TOWN OF WEST RUTLAND, VERMONT

SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 1998

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# A.M. PEISCH & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

- SINCE 1920 -

P.O. Box 326  
27 Center Street  
(802) 773-2721

Rutland  
Vermont 05702

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Town of West Rutland, Vermont School District  
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of Town of West Rutland, Vermont School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include fixed assets in either the general fixed assets account group or the proprietary fund. Neither is depreciation expense recorded in the proprietary fund. These should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group and the proprietary fund is not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 1998, and the results of its operations and the cash flows of its proprietary and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effects, if any, of such adjustments which might be determined to be necessary to record fixed assets and any related depreciation, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 9, 1998 on our consideration of the Town of West Rutland, Vermont School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

October 9, 1998  
Rutland, Vermont  
VT Reg. No 92-0000102

*A. M. Reich & Company*

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1998

	Governmental Fund Types	
	General Fund	Capital Project Fund
<b>ASSETS</b>		
Cash	\$13,240	\$0
Accounts receivable, net	21,709	0
Investments	376,751	43
Inventory	0	0
Due from other funds	14,426	0
Amount to be provided for retirement of long-term debt	0	0
<b>Total assets</b>	<b><u>\$426,126</u></b>	<b><u>\$43</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities</b>		
Accounts payable	\$20,293	\$0
Accrued expenses	10,000	0
Due to other funds	0	0
Due to student organizations	0	0
Accrued payroll	214,718	0
Accrued payroll taxes	19,547	0
Unused donated commodities	0	0
Notes payable	0	0
Accrued retirement incentives	0	0
Accrued compensated absences	0	0
Bonds payable	0	0
<b>Total liabilities</b>	<b><u>264,558</u></b>	<b><u>0</u></b>
<b>Commitments and Contingent Liabilities</b>		
<b>FUND EQUITY</b>		
Retained earnings (deficit) - unreserved	0	0
<b>Fund balances:</b>		
Reserve for encumbrances	2,318	0
Reserved for endowments	0	0
<b>Unreserved</b>		
Designated for subsequent years' expenditures	0	0
Undesignated	159,250	43
<b>Total fund equity</b>	<b><u>161,568</u></b>	<b><u>43</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$426,126</u></b>	<b><u>\$43</u></b>

The Notes to the Financial Statements are an integral part of this statement.

Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Trust and Agency Fund	Account Group General Long Term Debt	Totals (Memorandum only)
\$1,266	\$35,084	\$0	\$49,590
7,761	0	0	29,470
0	0	0	376,794
8,957	0	0	8,957
0	0	0	14,426
<u>0</u>	<u>0</u>	<u>1,266,710</u>	<u>1,266,710</u>
<u>\$17,984</u>	<u>\$35,084</u>	<u>\$1,266,710</u>	<u>\$1,745,947</u>

\$0	\$1,200	\$0	\$21,493
0	0	0	10,000
14,426	0	0	14,426
0	4,808	0	4,808
2,324	0	0	217,042
0	0	0	19,547
2,488	0	0	2,488
0	0	32,791	32,791
0	0	72,000	72,000
0	0	71,919	71,919
<u>0</u>	<u>0</u>	<u>1,090,000</u>	<u>1,090,000</u>
<u>19,238</u>	<u>6,008</u>	<u>1,266,710</u>	<u>1,556,514</u>

(1,254)	0	0	(1,254)
0	0	0	2,318
0	22,000	0	22,000
0	7,076	0	7,076
<u>0</u>	<u>0</u>	<u>0</u>	<u>159,293</u>
<u>(1,254)</u>	<u>29,076</u>	<u>0</u>	<u>189,433</u>
<u>\$17,984</u>	<u>\$35,084</u>	<u>\$1,266,710</u>	<u>\$1,745,947</u>



TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 For the Year Ended June 30, 1998

	Governmental Fund Types General Fund	Capital Project Fund	Fiduciary Fund Types Expendable Trust Funds	Totals (Memorandum only)
<b>REVENUE</b>				
Property taxes	\$1,275,399	\$0	\$5,000	\$1,280,399
State and federal grants	1,626,874	0	0	1,626,874
Local income	263,174	2,538	68	265,780
On-behalf payments	68,773	0	0	68,773
Total revenue	<u>3,234,220</u>	<u>2,538</u>	<u>5,068</u>	<u>3,241,826</u>
<b>EXPENDITURES</b>				
Regular instruction	1,474,819	0	0	1,474,819
Title I program	64,576	0	0	64,576
Athletics	40,168	0	0	40,168
Special education	444,398	0	0	444,398
Vocational education	48,152	0	0	48,152
Student support services	37,189	0	0	37,189
Guidance services	102,845	0	0	102,845
Health services	31,188	0	0	31,188
Library and media service	72,045	0	0	72,045
General administration	117,215	0	0	117,215
School administration	164,941	0	0	164,941
Fiscal services	13,754	0	0	13,754
Building maintenance	313,274	0	0	313,274
Special Projects	0	2,318	0	2,318
On-behalf pension payments	68,773	0	0	68,773
Debt service	146,665	0	0	146,665
Pupil transportation	51,588	0	0	51,588
Total expenditures	<u>3,191,590</u>	<u>2,318</u>	<u>0</u>	<u>3,193,908</u>
Excess of revenue over expenditures	42,630	220	5,068	47,918
Other financing sources (uses)				
Operating transfers of funds	<u>(2,457)</u>	<u>2,457</u>	<u>0</u>	<u>0</u>
Excess of revenues and other sources over expenditures and other uses	40,173	2,677	5,068	47,918
Fund balance (deficit), beginning	<u>121,395</u>	<u>(2,634)</u>	<u>1,881</u>	<u>120,642</u>
Fund balance, ending	<u>\$161,568</u>	<u>\$43</u>	<u>\$6,949</u>	<u>\$168,560</u>

The Notes to the Financial Statements are an integral part of this statement.



TOWN OF WEST RUTLAND SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)  
GENERAL FUND  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
Property taxes	\$1,273,187	\$1,275,399	\$2,212
State and federal grants	1,547,738	1,626,874	79,136
Local income	<u>212,991</u>	<u>263,174</u>	<u>50,183</u>
Total revenue	<u>3,033,916</u>	<u>3,165,447</u>	<u>131,531</u>
<b>EXPENDITURES</b>			
Regular instruction	1,475,764	1,474,819	945
Title I program	69,681	64,576	5,105
Athletics	44,112	40,168	3,944
Special education	437,000	444,398	(7,398)
Vocational education	60,190	48,152	12,038
Student support services	35,000	37,189	(2,189)
Guidance services	105,175	102,845	2,330
Health services	30,211	31,188	(977)
Library and media service	75,333	72,045	3,288
General administration	132,918	117,215	15,703
School administration	161,455	164,941	(3,486)
Fiscal services	14,950	13,754	1,196
Building maintenance	268,017	313,274	(45,257)
Debt service	142,318	146,665	(4,347)
Pupil transportation	<u>51,964</u>	<u>51,588</u>	<u>376</u>
Total expenditures	<u>3,104,088</u>	<u>3,122,817</u>	<u>(18,729)</u>
Excess of revenue over (under) expenditures	(70,172)	42,630	112,802
Other financing sources			
Operating transfers out	<u>0</u>	<u>(2,457)</u>	<u>(2,457)</u>
Excess of revenues and other sources over (under) expenditures and other use	(70,172)	40,173	110,345
Fund Balance, beginning	<u>94,260</u>	<u>121,395</u>	<u>27,135</u>
Fund Balance, ending	<u>\$24,088</u>	<u>\$161,568</u>	<u>\$137,480</u>

The Notes to the Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
 For the Year Ended June 30, 1998

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum only)
REVENUE			
Food and milk sales	\$57,614	\$0	\$57,614
Miscellaneous local income	5,388	0	5,388
Total revenue	<u>63,002</u>	<u>0</u>	<u>63,002</u>
EXPENDITURES			
Food	59,344	0	59,344
Wages	47,645	0	47,645
Payroll taxes	3,645	0	3,645
Retirement	4,282	0	4,282
Supplies	3,777	0	3,777
Insurance	6,109	0	6,109
Repairs and maintenance	3,915	0	3,915
Awards	0	1,200	1,200
Office supplies and bank charges	38	0	38
Travel	290	0	290
Equipment	3,258	0	3,258
Total expenditures	<u>132,303</u>	<u>1,200</u>	<u>133,503</u>
Income (loss) from operations	<u>(69,301)</u>	<u>(1,200)</u>	<u>(70,501)</u>
Non-operating revenues (expenses)			
Interest income	246	1,060	1,306
Federal grant	53,848	0	53,848
State of Vermont grant	2,608	0	2,608
Federal commodities revenue	5,773	0	5,773
Federal commodities expense	(5,773)	0	(5,773)
Total non-operating revenues (expenses)	<u>56,702</u>	<u>1,060</u>	<u>57,762</u>
Net income (loss)	<u>(12,599)</u>	<u>(140)</u>	<u>(12,739)</u>
Retained earnings/fund balance, beginning	<u>11,345</u>	<u>22,267</u>	<u>33,612</u>
Retained earnings (deficit)/fund balance, ending	<u>(\$1,254)</u>	<u>\$22,127</u>	<u>\$20,873</u>

The Notes to the Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
 COMBINED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
 For the Year Ended June 30, 1998

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum only)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net income (loss) from operations	(\$69,301)	(\$1,200)	(\$70,501)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Increase in accounts receivable	(5,399)	0	(5,399)
Decrease in inventory	162	0	162
Increase in due to other funds	9,559	0	9,559
Increase in accrued payroll	1,420	0	1,420
Decrease in accounts payable	0	(100)	(100)
Decrease in accrued payroll taxes	(69)	0	(69)
Increase in unused donated commodities	766	0	766
Net cash used by operations	<u>(62,862)</u>	<u>(1,300)</u>	<u>(64,162)</u>
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Federal reimbursement	53,848	0	53,848
State reimbursement	<u>2,608</u>	<u>0</u>	<u>2,608</u>
Net cash provided by noncapital financing activities	<u>56,456</u>	<u>0</u>	<u>56,456</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	<u>246</u>	<u>1,060</u>	<u>1,306</u>
Net cash provided by investing activities	<u>246</u>	<u>1,060</u>	<u>1,306</u>
Net increase (decrease) in cash	(6,160)	(240)	(6,400)
Cash - beginning of year	<u>7,426</u>	<u>23,567</u>	<u>30,993</u>
Cash - end of year	<u><u>\$1,266</u></u>	<u><u>\$23,327</u></u>	<u><u>\$24,593</u></u>

**NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:**

The District received federal commodities valued at \$6,538 during the fiscal year. It consumed \$5,773 of commodities during the same period.

The Notes to the Financial Statements are an integral part of this statement.

## **NOTES TO FINANCIAL STATEMENTS**

### **Note 1. Summary of Significant Accounting Policies**

The financial statements of the Town of West Rutland School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

#### **Reporting Entity**

The Town of West Rutland School District is organized, according to State law, under the governance of a five member elected Board of School Directors to provide public education for the children of the Town of West Rutland.

The Town of West Rutland School District, for financial reporting purposes, includes in its financial statements all funds for which the Board of School Directors is financially accountable. Financial accountability by the Board was determined on the basis of: control over the selection of management; accountability for fiscal matters; and degree of financial dependence. These financial statements include the accounts of West Rutland Elementary School, West Rutland High School and the Food Service Program.

#### **Concentration of Risk**

The West Rutland School District is a kindergarten to grade 12 public school located in the Town of West Rutland. The District receives a substantial portion of its revenues from property taxes assessed on the Town's residents. Additionally, the District receives the bulk of its revenue from the State of Vermont and the U. S. Government as aid to education and as special education grants. The school district receives tuition for education students residing in the surrounding communities.

#### **Fund Accounting**

The accounts of the School are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures as appropriate. The School's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account group are included in the combined financial statements in this report as follows:

#### **Governmental Fund Types**

##### **General fund**

The general fund is the general operating fund of the School District and accounts for all revenues and expenditures of the District not encompassed within other funds. All tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

### **Capital project fund**

The Capital Project Fund is used to account for resources for the acquisition of capital facilities by the District.

### **Proprietary Fund Type**

#### **Food service enterprise fund**

The Food Service Fund accounts for cafeteria operations in which the intent is that the costs of providing goods or services be financed through user charges. The School District does not maintain fixed asset records of the food service fund as required by generally accepted accounting principles.

### **Fiduciary Funds Types**

Trust and agency funds are used to account for assets held by the School in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are scholarships and awards that are administered by the School.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of Student Activity Accounts.

### **Account Groups**

#### **General long-term debt account group**

The general long-term debt account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods.

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**Note 1. Summary of Significant Accounting Policies (Continued)**

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

All proprietary fund types and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In reporting the financial activity of its proprietary fund, the District applies all applicable GASB pronouncements as well as the FASB pronouncements issued prior to November 30, 1989 as prescribed by GASB Statement No. 20.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures is recorded as deferred revenue or accounts receivable, respectively.

**Budgets and budgetary accounting**

The principals, through and with the review committee, submit to the Board of Directors a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared and approved on the modified accrual basis of accounting. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the district. All annual appropriations lapse at the end of the fiscal year.

The general fund budget does not include on behalf payments as a revenue or expense. These on behalf payments are contributions made by the State of Vermont to the state teachers' retirement system on behalf of the West Rutland's teaching employees.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contract, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation - is utilized in the general fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be performed in the subsequent year.

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Cash**

Cash includes amounts in demand deposits and savings accounts.

**Accounts Receivable**

Accounts receivable consist primarily of amounts due from the State of Vermont for hot lunch and special education costs. The receivables are reported net of an allowance of zero.

**Short-Term Interfund Receivables/Payables**

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

**Investments**

Investments are stated at cost, which approximates market.

**Inventories**

Inventory in the Food Service Enterprise Fund is valued at the lower of cost or market using the first-in-first-out basis. The food service inventory has U.S.D.A. commodities donated to it that are recorded as revenue when received and expenses when used. That portion of the inventory at June 30, 1998 which is federal commodities is also shown as a liability titled "unused donated commodities" since these are government assistance items and are not school assets. Inventoriable items in other funds are recorded as expenditures when purchased rather than when consumed.

**Fixed Assets**

Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. Fixed assets used in the proprietary fund are required to be capitalized and depreciated in the proprietary fund. The School District, however, has not maintained a record of its general fixed assets, and accordingly, a General Fixed Assets Account Group has not been presented. Neither have fixed assets been recorded in the proprietary fund.

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Compensated Absences**

Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental funds that will pay it. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. The School District uses the vesting method to accrue sick leave. Accordingly, the accrual is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future is based on assumptions concerning the probability that individual employees will become eligible.

The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 200 days. A teacher, after ten consecutive years of service, shall collect \$45 per day on 60% of the accumulated unused personal and sick days up to 200 days. The accrual as of June 30, 1998 equaled \$71,919, and is recorded in the general long term debt account group.

**Fund Equity**

Reserves represent those portions of fund equity not appropriable for expenditures or which are legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

**Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Total Columns on Combined Financial Statements**

Total columns on combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.



### Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

In addition, the District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program and Unemployment Compensation Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by reinsurance. Contributions in excess of claims requirements, reserve funds requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each member assessed their proportional share of the deficit.

### Retirement Incentive Plan

A retirement incentive benefit was included in the teachers contract effective from July 1, 1995 to June 30, 1998. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the Town of West Rutland, Vermont School District for a minimum of twenty years, and retires under the plan shall receive payments totaling \$32,000. This will be paid in four equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. The contract also requires the District to pay a portion of the teacher's health insurance for a period of two years after retirement. The District is funding this on a pay-as-you-go basis. As of June 30, 1998, three teachers are covered under this retirement Incentive Benefit Plan. No teachers were receiving the health insurance benefit during the fiscal year ended June 30, 1998. An expense of \$8,000 was recorded during the 1997-98 fiscal year for this plan. The amount accrued as of June 30, 1998 equaled \$72,000. This amount is recorded in the general long term debt account group.

**Note 2. Reconciliation of Budgetary Basis and GAAP**

The accompanying statement of revenues and expenditures - budget and actual - general fund presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess of revenues over expenditures for the year ended June 30, 1998, is presented below:

	General Fund
Excess of revenues over expenditures (budgetary basis)	\$42,630
Adjustments:	
To adjust for on behalf pension revenues	68,773
To adjust for on behalf pension expenses	( 68,773)
Excess of revenues over expenditures (GAAP basis)	<u>\$42,630</u>

**Note 3. Public Employees' Retirement System**

**Municipal Employees' Retirement System**

The non-teaching employees of Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. All full-time employees of participating employers are eligible to participate in the Plan on the first day of the month following their completion of one year of service. Group A members contribute at a rate of 3%, Group B members contribute at a rate of 5% and Group C members contribute at a rate of 11% of payroll. The retirement benefit is equal to from 1.0 percent to 1.4 percent of their final average three or five year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 50 percent of the applicable average compensation. Employer and employee contribution for the fiscal year were not material to the financial statements. There are no Group B or C members in the district.

Additional information regarding the Vermont Municipal Employees' Retirement system is available upon request from the State of Vermont.

**State Teachers' Retirement System**

The teachers employed by Town of West Rutland, Vermont School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

All teachers become members of the Retirement System upon employment. The membership is made up of contributory members from the "Old System" (Group A) who contribute at a rate of 5.5%, vested members of the non-contributory system (Group B) and members of the new contributory system who contribute at a rate of 3.7% of covered payroll (Group C). District members contributed \$54,036. Vesting occurs upon reaching ten years of creditable service. Town of West Rutland, Vermont School District's current year payroll for all employees totaled

**Note 3. Public Employees' Retirement System**

**State Teachers' Retirement System (Continued)**

\$2,111,192 while its current year covered payroll for the State Teachers' Retirement Plan equaled \$1,885,315. The System's total contribution for the fiscal year 1997 was \$32,409,170. The amount of the contribution made on behalf of the Town of West Rutland, Vermont School District's teachers by the State of Vermont is approximately \$68,773 for the year ended June 30, 1998.

Additional information regarding the State Teacher's Retirement System of Vermont is available upon request from the State of Vermont.

**Note 4. Cash Deposits in Financial Institutions**

Bank balances of deposits at June 30, 1998 were entirely insured. Due to higher cash flows at certain times during the year, the District's uninsured and uncollateralized deposits at those times may be substantially higher than at year end.

**Note 5. Investments**

**General Fund**

Investments are stated at cost. During the year, the Treasurer invested excess cash into Repurchase Agreements with the Vermont National Bank. The bank estimated ending daily cash on hand and this amount was automatically swept into a repurchase agreement.

As of June 30, 1998, there was \$376,751 invested in the repurchase agreement which had a market value of \$376,751 and a maturity date of July 1, 1998.

Collateral used in Vermont National Bank's repurchase/sweep accounts is held at the Federal Reserve Bank of Boston in the name of Vermont National Bank, in Vermont National Bank's vault or by its Trust Department. On Vermont National Bank's records and reports, the collateral is then assigned to the Town of West Rutland, Vermont School district.

No losses occurred under the repurchase agreement for the year ended June 30, 1998.

Repurchase investments are not insured by the FDIC, as they are not considered deposits. However, the underlying investments are government backed securities.

**Capital Project Fund**

Investments are stated at cost. During the year the treasurer invested the cash balances into the Vermont Education Investment Trust. As withdrawals are needed the funds are transferred into an account at the Howard Bank, N.A. This account maintains a zero balance at all other times.

The investment comprises of U.S. obligations backed by the full faith and credit of the United State of America, deposits secured by Federal Deposit Insurance Corp., repurchase agreements and other investments to the extent at the time not prohibited by applicable laws.

As of June 30, 1998 there was \$43 invested in the trust which had a market value of \$43.

No losses occurred under the investment for the year ended June 30, 1998.

**Note 6. General Long Term Debt Account Group**

The following is a summary of debt transactions for the Town of West Rutland School District for the year ended June 30, 1998:

	Debt payable at July 1, 1997	Debt Added	Debt Retired	Debt Payable at June 30, 1998
Accrued retirements	\$ 16,000	\$64,000	\$ 8,000	\$ 72,000
Notes payable	42,741	0	9,950	32,791
Bond payable	<u>1,150,000</u>	<u>0</u>	<u>60,000</u>	<u>1,090,000</u>
Total long term debt	1,208,741	64,000	77,950	1,194,791
Accrued compensated absences	<u>84,092</u>	<u>0</u>	<u>12,173</u>	<u>71,919</u>
Total long term obligations	<u>\$1,292,833</u>	<u>\$64,000</u>	<u>\$90,123</u>	<u>\$1,266,710</u>

Long-term obligation outstanding at June 30, 1998 consisted of the following:

United States of America, Asbestos loan, Due 5/30/11,  
interest at 0%, payments of \$2,500, unsecured (this  
is a joint loan with another school in the same  
supervisory union) \$ 9,691

Vermont National Bank, Current Expense Note, Due 1/22/99,  
but to be financed over a period not to exceed 7 years,  
interest currently at 4.3%, unsecured 23,100

Accrued retirement agreements (See Note 1) 72,000

Vermont Municipal Bond Bank, general obligation bond,  
Due 12/1/16, interest due semiannually at 4 to 6.1%,  
\$60,000 principal due annually on 12/1 until 12/1/06  
at which time the principal payments decrease to  
\$55,000 due annually on 12/1. 1,090,000

Total long-term debt 1,194,791

Accrued compensated absences (See Note 1) 71,919

Total long-term obligations \$1,266,710

Total interest paid on all debt during the fiscal year ended June 30, 1998 amounted to \$88,576.

Maturities of the long-term debt with scheduled payments are as follows:

Year ending June 30	
1999	\$ 109,600
2000	78,500
2001	78,500
2002	78,191
2003	60,000
Thereafter	<u>790,000</u>
Total	<u>\$1,194,791</u>

**Note 7. Other Required Disclosures**

The Enterprise Fund had a deficit fund balance at June 30, 1998 of \$1,254. This is to be liquidated by cost cutting measures within the Enterprise Fund.

**Note 8. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

West Rutland's non-teaching personnel who regularly work 30 hours or more per week are required to be members of the Vermont Municipal Employees Retirement System (VMERS). The District was not aware that this was a requirement for non-maintenance employees until 1997. The District has since offered the affected personnel the option to "buy-in" the prior years contributions in a lump sum payment or installments. The District will be matching these contributions as they are paid. The maximum liability to the District is \$5,926.

**Note 9. Lease Commitments**

The Schools' copiers are leased from SymQuest Group, Inc. through an operating lease on a per copy basis. The 36 month non-cancelable lease will expire in February 2001. Rent expense for this lease in 1997-98 was \$3,211.

Scheduled payments for the lease are:

1999	\$12,844
2000	12,844
2001	<u>9,633</u>
	<u>\$35,321</u>

## ADDITIONAL INFORMATION

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES (BUDGETARY BASIS)  
BUDGET AND ACTUAL  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES			
Operations	\$1,273,187	\$1,275,399	\$2,212
Total local taxes	<u>1,273,187</u>	<u>1,275,399</u>	<u>2,212</u>
STATE AID			
General	1,306,088	1,306,088	0
Construction aid	0	1,815	1,815
Construction interest reimb.	0	18,707	18,707
Driver ed reimb.	0	2,221	2,221
Vocational reimbursement	13,000	24,899	11,899
Special education			
Intensive reimbursement	75,023	108,570	34,547
Extraordinary reimbursement	25,661	28,395	2,734
Chapter 1 (R.C.S.U.)	51,000	58,213	7,213
Mainstream Block Grant	60,635	60,635	0
EEEEP Grant	<u>16,331</u>	<u>16,331</u>	<u>0</u>
Total state and federal aid	<u>1,547,738</u>	<u>1,626,874</u>	<u>79,136</u>
LOCAL INCOME			
Tuition	175,000	196,861	21,861
Special education - local reimb.	22,381	0	(22,381)
Interest income	7,000	12,989	5,989
Athletic receipts	3,500	3,891	391
Miscellaneous income	110	2,795	2,685
Tuition refund - prior year	0	4,122	4,122
Health insurance rebale	5,000	41,421	36,421
Insurance recoveries	<u>0</u>	<u>1,095</u>	<u>1,095</u>
Total local income	<u>212,991</u>	<u>263,174</u>	<u>50,183</u>
TOTAL REVENUES	<u>\$3,033,916</u>	<u>\$3,165,447</u>	<u>\$131,531</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REGULAR INSTRUCTION</b>			
Salary - Teachers and Aides	\$1,128,080	\$1,120,777	\$7,303
Salary - Substitutes	14,440	25,379	(10,939)
Health insurance	133,535	138,485	(4,950)
Social Security	87,398	87,460	(62)
Group life insurance	3,918	3,490	428
Retirement	0	529	(529)
Workmen's compensation	7,429	4,384	3,045
Unemployment compensation	2,083	1,985	98
Continuing education	12,251	11,183	1,068
Dental insurance	10,660	9,592	1,068
Purchased service	2,550	1,918	632
Repairs and maintenance	10,630	12,018	(1,388)
Communications and postage	750	750	0
Tuition	0	6,600	(6,600)
State wards/S.E. billback	0	500	(500)
Supplies used in classroom	30,790	24,985	5,805
Books and periodicals	17,600	15,036	2,564
Audiovisual materials	550	238	312
Computer software	800	110	690
Machinery	700	471	229
Furniture and fixtures	1,300	542	758
Other equipment	10,300	8,387	1,913
<b>Total regular instruction</b>	<b>1,475,764</b>	<b>1,474,819</b>	<b>945</b>
<b>TITLE I PROGRAM</b>			
Salary - Teachers and Aides	55,483	50,868	4,615
Salary - Substitutes	450	720	(270)
Health insurance	7,414	5,405	2,009
Social Security	4,278	3,931	347
Group life insurance	221	110	111
Retirement	0	2,896	(2,896)
Workmen's compensation	364	215	149
Unemployment compensation	107	107	0
Continuing education	700	0	700
Dental insurance	164	0	164



(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies	200	137	63
Books and periodicals	200	187	13
Computer software	100	0	100
<b>Total Title I program</b>	<b>69,681</b>	<b>64,576</b>	<b>5,105</b>
<b>ATHLETICS</b>			
Salary - Coaches	21,250	16,555	4,695
Social Security	1,626	1,267	359
Workmen's compensation	138	82	56
Unemployment compensation	138	138	0
Special police	400	320	80
Repairs and maintenance	300	628	(328)
Athletic insurance	700	475	225
Travel	1,160	969	191
Purchased services - officials	10,900	8,567	2,333
Supplies	3,500	6,730	(3,230)
Equipment	2,700	3,187	(487)
Dues and fees	1,300	1,250	50
<b>Total athletics</b>	<b>44,112</b>	<b>40,168</b>	<b>3,944</b>
<b>SPECIAL EDUCATION</b>			
Direct Services			
Salary - Teachers	138,184	139,540	(1,356)
Wages - Instruction Assistants	90,439	90,711	(272)
Salary - Substitutes	2,403	340	2,063
Health insurance	16,871	19,380	(2,509)
Social Security	17,675	17,130	545
Group life insurance	992	681	311
Retirement	0	5,576	(5,576)
Workmen's compensation	1,501	886	615
Unemployment compensation	752	856	(104)
Continuing education	1,401	905	496
Dental insurance	1,312	1,193	119
Purchased service	0	1,664	(1,664)
Tuition	55,096	60,111	(5,015)

(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies	4,500	2,949	1,551
Books and periodicals	765	99	666
Software	100	55	45
Total direct services	331,991	342,076	(10,085)
Student Support Services			
Occupational and physical therapy	7,200	12,870	(5,670)
Purchased service - psychological	6,000	8,718	(2,718)
Speech language services			
Salary - Teacher and Aides	20,466	18,168	2,298
Health insurance	5,405	3,195	2,210
Social Security	1,566	1,390	176
Group life insurance	110	0	110
Workmen's compensation	133	78	55
Unemployment compensation	89	89	0
Continuing education	350	0	350
Dental insurance	131	0	131
Purchased service-speech	10,000	11,318	(1,318)
Supplies	500	299	201
Other equipment	2,000	0	2,000
Audiological purchased services	200	0	200
Total student support services	54,150	56,125	(1,975)
Essential Early Education	32,682	29,741	2,941
Administrative			
Administrative assessment	14,377	11,467	2,910
Inservice training	800	220	580
Student transportation	3,000	4,769	(1,769)
Total administration	18,177	16,456	1,721
Total special education	437,000	444,398	(7,398)

(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
 GENERAL FUND  
 STATEMENT OF EXPENDITURES  
 BUDGET AND ACTUAL (BUDGETARY BASIS)  
 For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
VOCATIONAL EDUCATION			
Tuition	<u>60,190</u>	<u>48,152</u>	<u>12,038</u>
 SCHOOL TO WORK			
Student support			
Wages	0	30,901	(30,901)
Group health	0	1,661	(1,661)
Social Security	0	2,346	(2,346)
Purchased services	<u>35,000</u>	<u>2,281</u>	<u>32,719</u>
Total student support	<u>35,000</u>	<u>37,189</u>	<u>(2,189)</u>
 GUIDANCE SERVICES			
Salary - Guidance	81,259	82,840	(1,581)
Health insurance	11,039	8,704	2,335
Social Security	6,216	6,337	(121)
Group life insurance	220	221	(1)
Retirement	0	693	(693)
Workmen's compensation	528	312	216
Unemployment compensation	157	106	51
Continuing education	700	1,333	(633)
Dental insurance	656	596	60
Academic testing	2,500	711	1,789
Travel	150	0	150
Supplies	300	154	146
Books and periodicals	400	238	162
Computer software	700	600	100
Dues and fees	<u>350</u>	<u>0</u>	<u>350</u>
Total guidance services	<u>105,175</u>	<u>102,845</u>	<u>2,330</u>

(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>HEALTH SERVICES</b>			
Salary - Nurse	21,984	20,937	1,047
Salary - Substitute	225	500	(275)
Health insurance	4,018	5,395	(1,377)
Social Security	1,699	1,625	74
Group life insurance	110	110	0
Workmen's compensation	144	85	59
Unemployment compensation	53	54	(1)
Continuing education	350	1,614	(1,264)
Dental insurance	328	298	30
Repairs and maintenance	100	89	11
Supplies	800	481	319
Furniture and fixtures	400	0	400
<b>Total health services</b>	<b>30,211</b>	<b>31,188</b>	<b>(977)</b>
<b>LIBRARY AND MEDIA SERVICES</b>			
Salary - Library Service	50,945	50,991	(46)
Salary - Substitute	225	0	225
Health insurance	4,018	4,016	2
Social Security	3,914	3,889	25
Group life insurance	165	110	55
Workmen's compensation	333	196	137
Unemployment compensation	105	54	51
Continuing education	350	380	(30)
Dental insurance	328	298	30
Repairs and maintenance	1,000	926	74
Rentals and leases	700	590	110
Travel	50	50	0
Supplies	1,200	580	620
Books and periodicals	6,000	5,779	221
Audiovisual materials	2,000	634	1,366
Computer software	3,000	2,552	448
Other equipment	1,000	1,000	0
<b>Total library and media service</b>	<b>75,333</b>	<b>72,045</b>	<b>3,288</b>

(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
 GENERAL FUND  
 STATEMENT OF EXPENDITURES  
 BUDGET AND ACTUAL (BUDGETARY BASIS)  
 For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>GENERAL ADMINISTRATION</b>			
Salary - School Board	4,200	4,200	0
Salary - Board Secretary	750	540	210
Social Security	379	321	58
Workmen's compensation	32	19	13
Unemployment insurance	27	27	0
Purchased services-election service	2,050	165	1,885
Legal services	2,200	471	1,729
Audit	3,975	3,725	250
Supervisory Union fee	99,080	99,222	(142)
Liability insurance	1,500	1,099	401
Advertising	4,300	2,767	1,533
Travel	225	0	225
Supplies	600	2,673	(2,073)
Annual report	700	580	120
Election supplies	1,700	216	1,484
Dues and fees	1,200	1,190	10
Contingency	10,000	0	10,000
	<u>132,918</u>	<u>117,215</u>	<u>15,703</u>
<b>SCHOOL ADMINISTRATION</b>			
Salary - Administration	114,509	116,557	(2,048)
Salary - Substitute	1,500	450	1,050
Health insurance	11,887	14,314	(2,427)
Social Security	8,875	8,506	369
Group life insurance	303	304	(1)
Retirement	0	4,911	(4,911)
Workmen's compensation	755	445	310
Unemployment compensation	166	166	0
Continuing education	2,850	1,997	853
Dental insurance	2,310	2,100	210

(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Telephone and postage	6,500	6,973	(473)
Printing and binding	600	474	126
Graduation expense	1,000	826	174
Travel	1,000	171	829
Supplies	7,000	4,553	2,447
Dues and fees	2,200	2,194	6
Total school administration	161,455	164,941	(3,486)
FISCAL SERVICES			
Purchased service - Bookkeeper	5,000	5,000	0
Supplies, bank charges and fees	1,450	601	849
Interest	8,500	8,153	347
Total fiscal services	14,950	13,754	1,196
BUILDING MAINTENANCE			
Salary - Custodians	76,780	87,871	(11,091)
Health insurance	15,066	14,133	933
Social Security	5,873	6,716	(843)
Group life insurance	220	198	22
Employee's retirement	2,406	3,066	(660)
Workmen's compensation	3,378	2,957	421
Unemployment insurance	309	313	(4)
Grounds maintenance	4,000	6,177	(2,177)
Water and sewer	6,335	6,303	32
Refuse removal	8,000	8,309	(309)
Snow plowing services	4,500	4,080	420
Repairs and maintenance	17,250	39,434	(22,184)
Property and liability insurance	4,500	5,215	(715)
Travel	100	100	0
Supplies	25,000	36,531	(11,531)
Electricity	55,000	60,305	(5,305)
Fuel oil	35,000	27,509	7,491
Equipment	4,300	4,057	243
Total building maintenance	268,017	313,274	(45,257)

(Continued)

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>PUPIL TRANSPORTATION</b>			
Salary - Drivers	25,641	30,716	(4,075)
Salary-Crossing Guards	0	1,051	(1,051)
Health insurance	2,915	0	2,915
Social Security	2,306	2,403	(97)
Group life insurance	165	55	110
Retirement	333	0	333
Workmen's compensation	2,381	1,443	938
Unemployment insurance	150	200	(50)
Repairs and maintenance	8,000	9,030	(1,030)
Bus insurance	5,173	1,896	3,277
Supplies and fuel	3,500	4,794	(1,294)
Other equipment	400	0	400
Total pupil transportation	<u>51,964</u>	<u>51,588</u>	<u>376</u>
<b>DEBT SERVICE</b>			
Asbestos loan	2,500	2,500	0
School addition	120,978	125,347	(4,369)
Deficit reduction	10,000	10,000	0
Roof and doors	8,840	8,818	22
Total debt service	<u>142,318</u>	<u>146,665</u>	<u>(4,347)</u>
Total expenditures	<u><u>\$3,104,088</u></u>	<u><u>\$3,122,817</u></u>	<u><u>(\$18,729)</u></u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
FIDUCIARY FUND  
BALANCE SHEET  
NONEXPENDABLE TRUST FUND  
JUNE 30, 1998

Harold Carl  
Anderson  
Memorial  
Scholarship  
Fund

ASSETS

Cash	<u>\$23,327</u>
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Total assets	<u><u>\$23,327</u></u>
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LIABILITIES AND FUND BALANCE

Accounts Payable	<u>\$1,200</u>
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FUND BALANCE

Reserved	22,000
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Unreserved - Designated	<u>127</u>
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Total Fund Balances	<u>22,127</u>
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Total Liabilities and Fund Balances	<u><u>\$23,327</u></u>
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TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
FIDUCIARY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN NONEXPENDABLE TRUST FUND  
For the Year Ended June 30, 1998

Harold Carl  
Anderson  
Memorial

REVENUES

Interest earned	<u>\$1,060</u>
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Total Revenues	<u>1,060</u>
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EXPENSES

Awards	<u>1,200</u>
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Total Expenses	<u>1,200</u>
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Excess (deficiency) of revenues over expenses	(140)
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Fund Balance, Beginning of year	<u>22,267</u>
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Fund Balance, End of year	<u><u>\$22,127</u></u>
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TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
STATEMENT OF ACTIVITY  
STUDENT ACTIVITY FUND  
For the Year Ended June 30, 1998

	07/01/97 Balance	Receipts	Expenses	06/30/98 Balance
Athletic account	\$173	\$555	\$728	\$0
Band and chorus	337	110	270	177
Linda Barker	6	0	0	6
Beaulieu's class	0	1,120	1,101	19
Caliguiri/Magwire	199	6,793	6,919	73
Cheerleaders	257	175	158	274
Class of 1995	223	0	0	223
Computer discs	55	0	0	55
Community partnership	0	47	0	47
CSC account	571	0	0	571
Chamberlain class	90	0	0	90
GMTI	132	0	0	132
Library - book fair	0	1,544	1,193	351
Lock account	552	201	112	641
Math	5	0	0	5
National Honor Society	2	238	121	119
Physical education	0	7	5	2
Principal's account	396	3,317	3,304	409
Rainbow	0	150	98	52
Ski club	50	0	0	50
Science/Math	350	0	0	350
School pictures	304	1,314	1,223	395
Scholarships	0	2,300	2,300	0
Student Council	334	427	211	550
Tech Education	0	1,015	928	87
Tordonato/Loomis	0	707	594	113
Year book	(411)	5,627	5,199	17
Total	<u>\$3,625</u>	<u>\$25,647</u>	<u>\$24,464</u>	<u>\$4,808</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
BALANCE SHEET  
EXPENDABLE TRUST FUND  
As of June 30, 1998

	Capital Construction
ASSETS	
Cash	<u>\$6,949</u>
Total Assets	<u><u>\$6,949</u></u>
LIABILITIES	\$0
FUND BALANCE	<u>6,949</u>
Total Liabilities and Fund Balance	<u><u>\$6,949</u></u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - EXPENDABLE TRUST FUND  
 For the Year Ended June 30, 1998

	Capital Construction
INCOME	
Interest	\$68
Taxes	<u>5,000</u>
Total Income	<u>5,068</u>
EXPENDITURES	
Capital projects	<u>0</u>
Excess of revenue over expenditures	5,068
Beginning fund balance	<u>1,881</u>
Ending fund balance	<u><u>\$6,949</u></u>



**West Rutland Fire Department**  
P.O. Box 206  
West Rutland, VT 05777

**1998 Annual Report of the Fire Chief**

The West Rutland Fire Department continued to meet the needs of our community in 1998. Our success remains due to the undying commitment of our volunteer members who work unbelievably hard to serve our town. In 1998 our members volunteered over 1500 hours of service to the community. This time is comprised of emergency responses, departmental training, meetings, and many community activities. Our firefighters are professional and experienced, offering over 150 years of combined service.

Our Fire Prevention and Safety Program at the West Rutland School continued for the 12<sup>th</sup> consecutive year and we are proud to report an improvement in the knowledge and awareness of fire safety in our community's young. This has proven to be a worthwhile program and we intend to continue with it in the years to come.

We continue to see our department responding to a broader variety of emergencies than in the past and you should know that your fire department has recognized and responded to this need. Our members have met the challenge and have continued their training beyond what is required. With an increase in the number of rescue calls that we receive, we have added a new air bag system to our arsenal of equipment. This system is capable of lifting objects weighing up to 31 tons if necessary. Although this is a new system, it has already been used successfully in freeing a trapped victim from an overturned car.

Vermont has taken a big step in handling emergencies by introducing statewide E911 service. Any emergency can now be reported by dialing 9-1-1. The West Rutland Fire Department strongly supports this program as it will allow for locating emergencies more accurately and quicker than in the past. The most important step now, is for every home and business in our town to prominently display the correct address number so that it can be seen by emergency responders. This will allow us to locate both you and your neighbors more efficiently. We thank Jayne Pratt and her team of volunteers who worked tirelessly on this project in the best interest of our community.

At our 1998 Annual Meeting, Michael Skaza was presented the Firefighter of the Year Award. Firefighter Steve Czachor was recognized for 20 years of service, Firefighter

Dave Jasmin was recognized for 10 years of service, and Firefighters Jeff Lacz and Michael Skaza were recognized for 5 years of service. We would like to thank Kevin Blanchard, who resigned from the department, for his service to our community.

On behalf of the members of the West Rutland Fire Department, I would like to thank the townspeople for the confidence that you place in us. With your continued support, we will remain ready at a moments notice to respond to your emergencies with professionalism and skill.

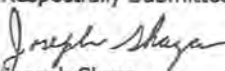
**Present members in order  
of seniority:**

1972	Joseph Skaza	Chief
1978	Steve Czachor	
1984	Larry Smith	First Assistant Chief
1987	Thomas Lacz	Second Assistant Chief
1988	David Jasmin	
1988	Chris Jakubiak	
1989	Richard Pietryka	
1990	John Loso	
1987	Pete Guay	
1993	Jeff Lacz	
1993	Michael Skaza	Clerk
1996	Lori Lyons	
1997	Michelle Mooney	
1997	Brian Notte	
1997	Kevin Hughes	

**Breakdown of 1998  
call volume:**

43%	Motor Vehicle Accidents
16%	Fire Alarm Activations
8%	Motor Vehicle Fires
8%	Swamp/Grass/Brush Fires
7%	Electrical Fires
5%	Structure Fires
5%	Residential Smoke Conditions
2%	Carbon Monoxide Detector Activations
2%	Furnace Malfunctions
2%	Unfounded Calls
2%	Citizen Assist/Other

Respectfully Submitted,

  
Joseph Skaza  
Chief

WEST RUTLAND FIRE DISTRICT #1  
FINANCIAL REPORT  
July 1, 1997 - June 30, 1998

	<u>FY97/98 BUDGET</u>	<u>FY97/98 ACTUAL</u>	<u>FY98/99 BUDGET</u>
Beginning Balance Checking Account	\$1,631.40	\$0.00	\$0.00
Beginning Balance, Money Market Account	\$55,541.35	\$57,172.75	\$33,511.64
Sub Total	\$57,172.75	\$57,172.75	\$33,511.64
<b>Receipts</b>			
Current Water Rents, Fixed	\$140,000.00	\$119,700.00	\$140,000.00
Current Water Rents, Meter	\$20,650.00	\$20,779.62	\$20,650.00
Delinquent Water Rents, Fixed	\$25,000.00	\$28,446.50	\$25,000.00
Delinquent Water Rents, Meter	\$1,000.00	\$4,332.24	\$1,000.00
New Connection Charges	\$1,500.00	\$0.00	\$1,500.00
Interest Earned, Checking Account	\$150.00	\$194.45	\$150.00
Interest Earned, Money Market Account	\$1,500.00	\$1,018.98	\$1,500.00
Refunds/Reimbursements	\$0.00	\$0.00	\$0.00
Well Upgrade Project Line of Credit	\$0.00	\$20,000.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00
Total	\$189,800.00	\$194,471.79	\$189,800.00
<b>TOTAL RECEIPTS &amp; BEGINNING CASH</b>	<b>\$246,972.75</b>	<b>\$251,644.54</b>	<b>\$223,311.64</b>
<b>Disbursements</b>			
4500 Administration	\$104,864.44	\$103,846.90	\$104,864.44
4511 Wells/Pump Station	\$37,100.00	\$39,319.40	\$37,100.00
4512 Distribution	\$42,788.56	\$35,132.60	\$42,788.56
Well Upgrade Project Expenses	\$0.00	\$35,777.76	\$0.00
Well Upgrade Project Line of Credit	\$0.00	\$3,924.60	\$16,526.40
Miscellaneous	\$0.00	\$131.64	\$0.00
Total Disbursements	\$184,753.00	\$218,132.90	\$201,279.40
Ending Balance Checking Account	\$2,000.00	\$0.00	\$0.00
Ending Balance, Money Market Account	\$60,219.75	\$33,511.64	\$22,032.24
Sub-Total	\$62,219.75	\$33,511.64	\$22,032.24
<b>TOTAL DISBURSEMENTS &amp; ENDING CASH</b>	<b>\$246,972.75</b>	<b>\$251,644.54</b>	<b>\$223,311.64</b>

WEST RUTLAND FIRE DISTRICT #1  
1998 Payroll

Bruce M. Atkinson, Laborer	\$309.00
Chester A. Brown, Jr., Laborer	\$292.50
Linda S. Elrick, Treasurer	\$4,000.00
Edward F. Gilman, Sr., Water Commissioner	\$14,985.00
Dennis M. Hillier, Laborer	\$555.00
Thomas M. Johnson, Prudential Committee	\$250.00
Gary R. Kupferer, Prudential Committee	\$250.00
Robin M. Lacz, Clerk	\$255.00
Michael McGann, Auditor	\$500.00
James P. Rajda, Laborer	\$1,730.00
Joseph A. Skaza, Jr.	\$237.00
Frank Tyminski, Prudential Committee	\$250.00
Penny L. Washburn, Collector/Delinquent Water Bills	\$997.50
<b>TOTAL DISTRICT PAYROLL - 1998</b>	<b><u>\$26,611.00</u></b>

WEST RUTLAND FIRE DISTRICT #1 FY97-98 WORKSHEET - Through 06/30/98		FY97/98 BUDGET	FY97/98 SPENT	FY98/99 BUDGET
4500	ADMINISTRATION BUDGET:	\$104,864.44		\$104,864.44
4500-10	SALARIES	\$8,000.00	\$6,433.25	\$8,000.00
4500-15	PAYROLL TAXES	\$2,500.00	\$2,711.97	\$2,500.00
4500-20	OFFICE SUPPLIES	\$300.00	\$580.17	\$300.00
4500-30	ADVERTISING & PRINTING	\$1,000.00	\$81.20	\$1,000.00
4500-44	CONTRIBUTIONS & SUBSIDIES	\$550.00	\$675.00	\$550.00
4500-48	INSURANCE	\$7,000.00	\$7,547.00	\$7,000.00
4500-59	TESTING & SAMPLING	\$2,500.00	\$2,902.90	\$2,500.00
4500-60	PROFESSIONAL SERVICES	\$2,000.00	\$2,179.75	\$2,000.00
4500-64	REFUNDS	\$0.00	\$0.00	\$0.00
4500-72	TAXES & PERMITS	\$3,500.00	\$3,579.42	\$3,500.00
4500-78	POSTAL	\$1,000.00	\$831.52	\$1,000.00
4500-79	INTEREST, SHORT-TERM	\$0.00	\$0.00	\$0.00
4500-83	CAPITAL MACHINERY & EQUIPMENT	\$200.00	\$0.00	\$200.00
4500-90	BOND PRINCIPAL & INTEREST	\$76,314.44	\$76,314.44	\$77,437.24
4500-93	BANK SERVICE CHARGES	\$0.00	\$10.28	\$0.00
COLUMN TOTALS	ADMINISTRATION TOTAL	\$104,864.44	\$103,846.90	\$105,987.24
		\$104,864.44	\$103,846.90	\$105,987.24
4511	WELLS & PUMP STATIONS - BUDGET:	\$37,100.00		\$37,100.00
4511-10	SALARIES	\$5,000.00	\$10,081.50	\$5,000.00
4511-22	SUPPLIES	\$300.00	\$872.00	\$300.00
4511-23	EXPENDABLE TOOLS	\$300.00	\$75.28	\$300.00
4511-34	PHONE	\$1,200.00	\$1,348.17	\$1,200.00
4511-58	PURCHASED SERVICES	\$300.00	\$416.25	\$300.00
4511-68	REPAIRS & MAINTENANCE	\$2,500.00	\$112.35	\$2,500.00
4511-76	ELECTRICITY	\$27,500.00	\$26,402.38	\$27,500.00
4511-78	POSTAL	\$0.00	\$11.47	\$0.00
4511-83	CAPITAL MACHINERY & EQUIPMENT	\$0.00	\$0.00	\$0.00
COLUMN TOTALS	WELLS & PUMP STATION TOTAL	\$37,100.00	\$39,319.40	\$37,100.00
		\$37,100.00	\$39,319.40	\$37,100.00
4512	DISTRIBUTION - BUDGET:	\$42,788.56		\$42,788.56
4512-10	SALARIES	\$15,000.00	\$16,045.00	\$15,000.00
4512-22	SUPPLIES	\$500.00	\$0.00	\$500.00
4512-23	EXPENDABLE TOOLS	\$500.00	\$248.48	\$500.00
4512-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$600.00	\$563.40	\$600.00
4512-58	PURCHASED SERVICES	\$5,000.00	\$2,225.00	\$5,000.00
4512-60	PROFESSIONAL	\$2,500.00	\$0.00	\$2,500.00
4512-66	RENTALS	\$750.00	\$169.50	\$750.00
4512-68	REPAIRS & MAINTENANCE	\$1,500.00	\$2,691.61	\$1,500.00
4512-76	ELECTRICITY	\$1,000.00	\$1,095.98	\$1,000.00
4512-78	SHIPPING	\$0.00	\$0.00	\$0.00
4512-82	CAPITAL IMPROVEMENTS	\$13,938.56	\$10,335.51	\$12,815.76
4512-83	CAPITAL MACHINERY & EQUIPMENT	\$1,500.00	\$1,758.12	\$1,500.00
COLUMN TOTALS	DISTRIBUTION TOTAL	\$42,788.56	\$35,132.60	\$41,665.76
		\$42,788.56	\$35,132.60	\$41,665.76
	WATER DISTRICT TOTAL/ALL ACCOUNTS	\$184,753.00	\$178,298.90	\$184,753.00
		\$184,753.00	\$178,298.90	\$184,753.00



WEST RUTLAND FIRE DEPARTMENT BUDGET  
 FY 97/98 Worksheet  
 Through 06/30/98

FY97/98  
 BUDGET

FY97/98  
 SPENT

FY98/99  
 BUDGET

4510	FIRE DEPARTMENT - BUDGET	\$46,350.00		\$46,350.00
4510-10	SALARIES	\$6,000.00	\$6,000.00	\$6,000.00
4510-20	OFFICE SUPPLIES	\$400.00	\$130.94	\$400.00
4510-23	EXPENDABLE TOOLS	\$2,000.00	\$583.39	\$2,000.00
4510-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$800.00	\$262.16	\$800.00
4510-25	CONSUMABLE SUPPLIES	\$200.00	\$227.67	\$200.00
4510-30	ADVERTISING	\$100.00	\$40.44	\$100.00
4510-34	PHONE	\$2,000.00	\$1,371.96	\$2,000.00
4510-40	DUES, MEETINGS, SCHOOLS	\$1,000.00	\$930.70	\$1,000.00
4510-49	INSURANCE, VEHICLES & EQUIPMENT	\$7,750.00	\$5,273.00	\$7,750.00
4510-50	INSURANCE, WORKMAN'S COMPENSATION	\$1,200.00	\$828.00	\$1,200.00
4510-51	INSURANCE, LIABILITY	\$2,250.00	\$2,349.00	\$2,250.00
4510-52	INSURANCE, ACCIDENT & SICKNESS	\$1,200.00	\$2,083.00	\$1,200.00
4510-58	PURCHASED SERVICES	\$1,500.00	\$1,250.00	\$1,500.00
4510-60	PROFESSIONAL	\$200.00	\$0.00	\$200.00
4510-66	RENTALS	\$150.00	\$0.00	\$150.00
4510-68	REPAIRS & MAINTENANCE	\$6,000.00	\$3,792.92	\$6,000.00
4510-72	TAXES	\$250.00	\$225.41	\$250.00
4510-73	LICENSE & REGISTRATION	\$0.00	\$0.00	\$0.00
4510-76	ELECTRICITY	\$1,100.00	\$1,114.25	\$1,100.00
4510-77	FUEL, HEATING OIL	\$1,200.00	\$538.42	\$1,200.00
4510-78	POSTAL	\$50.00	\$41.60	\$50.00
4510-80	TRANSFER FROM CAPITAL FUND	\$0.00	\$0.00	\$0.00
4510-81	CAPITAL BUILDING IMPROVEMENTS	\$6,000.00	\$3,760.15	\$6,000.00
4510-83	CAPITAL MACHINERY & EQUIPMENT	\$5,000.00	\$12,965.66	\$5,000.00
COLUMN		\$46,350.00	\$45,768.67	\$46,350.00
TOTALS		\$46,350.00	\$45,768.67	\$46,350.00

West Rutland Fire District # 1  
Delinquent Water Rents as of December 31, 1998

1993/94

J & C Auto/S St.Peter \$475.94

1997

M & T Mortgage \$205.71

1998

Anagnos, Nicholas & Sheila	\$98.88	McDermott, Karen	\$791.04
Baker, Daniel & Anita	98.88	Moore, Thomas	98.88
Bartlett, Philip & Melissa	98.88	Mumford, James Jr.	143.70
Bills, Michael & Dana	98.88	Pellerin, Daniel	44.62
Boynnton, Michael & Cathy	47.38	Pietryka, Anna	98.88
Cahee, Ralph & Paula	187.76	Prevendoski, Charles & Mary	98.88
Chadwick, Bertrand & Julie	68.88	Raymond, Gary & Kimberly	98.88
Chamberlain, George	99.02	Razanowski, Josephine	22.41
Coleman, Don & Laura	58.49	Rigg, Joe	98.88
Cyr, Robert & Sondra	98.88	Rochon, Ivan & Jesse	494.40
Czamecki, Michael & Kathy	98.88	Seulsbury, Jeffrey & Vicki	98.88
Daamen Printing	274.79	Slonicki, Louis & Mary	98.88
Daley, Richard & Wendy	489.91	Smith, Dennis	98.88
Donohoe, Edmund & Nancy	98.88	Smith, S. Scott	98.88
Fitzgerald, Scott & Cindy	105.32	St. Peter, Stuart	88.84
Gee, Donald & Renne	98.88	Tamell, Joe & Patricia	135.23
Goodrich, Earle Jr.	98.88	Traverse, Martin	98.88
Gudelis, Francis & Evelyn	98.88	Trepnier, Patrick & Susan	88.17
Harris, Scott	197.76	Turin, John	49.93
Healy, Kurt	63.70	Vahle, Barbara	98.88
Heck, Virginia	98.88	VanDriel, Peter & Tina	98.88
Hickory, Robert & Linda	98.88	Velds, Anders	98.88
Higgins, Patrick & Deborah	494.40	Warrender, Bonnie	98.88
Loso, Francis & Beverly	98.88	Webster, Teena	102.98
Loso, John & Kelley	98.88	Wolk, Steven	197.76
M & T Mortgage	92.28		

Total \$7,940.08

Respectfully Submitted,

*Perry L. Washburn*  
Perry L. Washburn  
Delinquent Water Rents Collector

Friends of the West Rutland Town Hall, Inc.

Balance July 1, 1997                      \$18,417.63

**Receipts**

General Fund	\$15,757.35
Friendship Tree	\$1239.00
Auction	\$0.00
Cookbook	\$40.00
Bake Sale	\$231.46
Tasting Supper	\$1302.65
Total Receipts	\$18,600.46

**Expenses**

General Fund	\$7927.16
Friendship Tree	\$596.14
Auction	\$10,858.58 (transferred to Gen'l Fund)
Cookbook	\$0.00
Bake Sale	\$0.00
Tasting Supper	\$174.52
Total Expenses	\$19,556.40

Balance June 30, 1998                      \$17,461.69

The Friends were saddened by the death of Patricia McGann in February. She had been the treasurer of our group since the organization was begun. We have received \$1058 in her memory, and are in the process of choosing a memorial.

The Renovation Fund Raiser has received \$7640 as of January 10, 1999, which is not included in the period of this report. We greatly appreciate the donations and pledges that have been made to assist our group in renovating the Town Hall.

If anyone would like more information about the Friends of the Town Hall, please call the town office at 438-2263.



West Rutland  
Development  
Corporation

## Annual Report 1998

### To the Taxpayers of West Rutland:

Once again the Development Corporation had a successful year. Although this year's success was not marked by any land sales we continued to move forward with other business. Of primary importance was the restructuring of certain debt against the park property. The board was able to refinance the second mortgage on the park property and eliminate a substantial amount of debt in the process. The first and third mortgages remain unchanged at this time. However, efforts are ongoing in this area with the goal of reducing our debt and thus our cost per acre. The board feels that this will allow us to maintain a competitive sales price.

Much work has been completed over the past three years in the area of permitting and subdividing the park. A consultant was hired last fall to review the permits. Efforts are currently under way to amend or renew various permits as necessary.

We have shown the lots in the park to various prospects. Brochures have been distributed and the conceptual plan for the park has been made available to real estate brokers and REDC. If you visit the Chamber/REDC web site at [RUTLANDVERMONT.COM](http://RUTLANDVERMONT.COM) you will also find an introduction to what is available in our industrial park. We are encouraged by the expansions and planned expansions in and around the park. These activities not only increase tax revenues, they also mean more jobs, and make the park property more attractive.

The board of directors wishes to thank you and ask for your continued support of our efforts to bring economic development to our Town.

James Reynolds, President



**RUTLAND WEST**  
**NEIGHBORHOOD HOUSING SERVICES INC.**  
 PO BOX 541 WEST RUTLAND, VT 05777

Tel. (802) 438-2303  
 Fax (802) 438-5338

David R. Dangler  
*Executive Director*

**Board of Directors**

Timothy J. Kononan, Pres.  
*Vermont National Bank*

Cindy Adams, Vice-Pres.  
*Fair Haven*

Jayne Pratt, Treasurer  
*West Rutland Town Clerk*

Patricia Hadam, Ass't Treas.  
*Fair Haven Town Manager*

Jamie Stewart, Secretary  
*Rutland City*

Frederick Blitting  
*Fair Haven*

Ron Bower  
*Chittenden Bank*

Dayne Canney  
*Realtor*

John Cassarino  
*Rutland City Alderman*

Marlene Cenate  
*Castleton*

Joseph DeBonis  
*Attorney*

Darby Gorham  
*West Rutland*

Sid Jones  
*Proctor Town Clerk*

Annette Liso  
*Fair Haven*

Susan O'Rourke  
*First Vermont Bank*

Steven Schindler  
*Attorney*

Jason Simcock  
*W. Rutland Town Manager*

Bonnie Simcock  
*Middletown Springs*

Robin Siss  
*Middletown Springs*

**Rutland West Neighborhood Housing Services, Inc.**  
**Town Report Information**

The HomeOwnership Center at Rutland West is no longer the best kept secret in town. We're becoming recognized as a valued regional resource for both individual home ownership opportunities and community-wide revitalization efforts. As a result, in 1998 we saw tremendous growth in requests for service and in a host of new partnership opportunities that enabled us to have even greater impact as we work to improve our community.

We responded to over 420 requests for help in buying or keeping a home, making needed home repairs, accessing credit and meeting housing emergencies during the year. In helping thirty families into homeownership for the first time, managing the rehabilitation of twenty-seven units of housing, and working with another sixteen families to stabilize their housing, in 1998 Rutland West directly loaned more than \$557,000 and leveraged over \$1 million in private lending. That's over \$1.6 million in new investment into our communities over the course of the year! In West Rutland, we responded to thirty-eight requests for service in the past year and directly helped three families into first-time homeownership, worked to help two families secure their property, and helped two more households make repairs to increase their home's safety and energy efficiency. Overall, Rutland West provided a total of more than \$297,000 in new, direct investment in the Town.

We were sorry to have long-time board member Kathy Budd step off the board in May and are thankful for her continued support for our activities. We continue to be grateful for the work done by board members Jason Simcock, board treasurer Jayne Pratt and Darby Gorham and by our committee volunteers like Red Sutkoski. We've also appreciated the support of our more than seventy members in the West Rutland community.

Our HomeOwnership Center is on Marble Street in West Rutland. Our main office is next door in the West Rutland Town Hall. Call us at 438-2303 or stop by and see what the HomeOwnership Center has to offer! Together, we can continue to build strong communities.





**Ronald J. Cioffi, Executive Director**  
**Mark Foley, President, Board of Directors**

***Town of West Rutland***

**TO THE TOWN MANAGER, OFFICERS AND CITIZENS OF WEST RUTLAND.**

This past year can be summed up in two words:

***Challenges and Opportunities.***

The challenges came as a result of the Balanced Budget Act of 1997 (BBA). The BBA has targeted home health services for a \$16 billion reduction over the next five years. For RAVNAH, this means a potential loss of nearly \$1 million of our \$4.5 million Medicare budget. This loss could jeopardize our mission of offering home and community health services for all. With our mission in jeopardy, our challenge is to achieve a balance between cost pressures and appropriate levels of quality care achieving optimum outcomes.

The challenges RAVNAH faces due to these cuts also represent an opportunity; an opportunity to view ourselves in a mirror and analyze our systems and operations. We have and will continue to improve our performance from the flow of paperwork to the delivery of services in the home. We also view these challenges as an opportunity to strengthen our partnership with patients, their families, and their physicians to achieve the highest quality care. We will re-emphasize the importance of becoming as independent as possible by teaching patients and their loved ones the skills necessary to manage and direct their own care. We are committed to working and advocating for those whom we have been given the honor of serving.

Despite the many challenges RAVNAH has faced, we are proud to report on a number of successes we have achieved. These successes include:

- the expansion of our Support Services Program
- the restructuring of our finance department
- continued development of our psychiatric nursing program
- expanded intake services for sister home health agencies
- the initiation of an Augmentative and Alternative Communication Clinic with our subsidiary organization Kids on the Move
- the development of a Consumer Advisory Committee
- the most successful Annual Fund in RAVNAH's history
- formation of an Interim Payment System (IPS) Task Force
- successful accreditation by the Joint Commission on Accreditation of Health Care Organizations (JCAHO)

In addition to the above mentioned accomplishments, RAVNAH has kept its promise to our community, a promise to provide medically necessary care to everyone, regardless of where they live or their ability to pay. We made this pact with the people of our community over fifty years ago and we intend to honor it.

We are extremely grateful for the town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs to all West Rutland residents, regardless of geographic location or individual ability to pay. During 1998 we provided 5,523 visits to 123 West Rutland residents.

As a community, we are keeping people in their own homes, where they want to be, despite illness or disability. We strive to keep families together and maintain each patient's sense of dignity and independence. In doing this, we advance our mission far beyond our goals of quality care, affordability and universal access and we thank you, the West Rutland community, for helping to make this possible.

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**Joint Commission**  
*on Accreditation of Healthcare Organizations*  
*A United Way Member Agency*

# ***Rutland County Solid Waste District***

**A municipality created in 1980 to allow towns and cities to work together for solid waste services.**

## **1998 ANNUAL REPORT**

### **Services provided to towns:**

- ▶ 10 year waste disposal contract (6% less than cost in 1990)
- ▶ 10 year optional hauling contract and direct District hauling
- ▶ 10 year recyclables hauling and processing contract
  - Cost of recycling cut 25% since 1992**
  - Owner of 14,000 annual ton MRF
  - District now recycling more than 40% of our waste
  - Cost of recycling averages \$18 a ton versus \$95 a ton for waste
- ▶ Construction waste recycling at reduced cost (**Saves \$13-\$73 a ton**)
- ▶ Design and construction of transfer stations
- ▶ Applications for state certifications for town facilities
- ▶ Compost of yard waste and food waste (**Saves \$15-\$80 a ton**)
- ▶ Town hazardous waste collections at least 3 times per year
- ▶ Regional hazardous waste facility in Rutland
- ▶ Tire disposal (\$1 a tire)
- ▶ Sale of scrap metal at profit to town
- ▶ Hauling and processing of wastewater sludge
- ▶ \$1.3 million dollar budget with \$350,000 derived from tax revenues
- ▶ Purchase of recycling roll-off boxes, glass crushers and balers



***RCSWD - Environmentally  
safe service for every waste  
at the lowest price.***

**Rutland County Solid Waste District  
2 Green Hills Lane - Rutland, Vermont  
1-802-775-7209**



## REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road  
Rutland, VT 05701

Business: 802-773-1748  
Emergency: 802-773-1700  
FAX: 802-773-1717

### 15th ANNUAL REPORT

(Fiscal Year Ending June 30, 1998)  
15 Years of Service 1983 - 1998

To the Honorable Citizens of the Town of West Rutland, VT:

We are pleased to present our 15<sup>th</sup> annual report to the Citizens we serve. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for fifteen years. From 1983 to the end of this year Regional has responded to 59,539 ambulance calls. This past year, ending June 30, 1998, the service responded to a total of 5,602 ambulance calls in our 12 communities and an additional 1,440 paramedic intercept calls.

With the continued support of the citizens, our employees, and community governing bodies, we have been able to level fund or lower our assessment rate for the past 14 years. We were very pleased to lower our per capita rate by \$1 to \$5 per capita, a 16.6% decrease, for the next year. We extend our appreciation to everyone for their continued support.

Two new ambulances were put into service to replace older ambulances with over 130,000 miles of service on each of them. Six new state of the art Life Pack 12 Defibrillator Monitors were put into service. These defibrillator monitors have the capability of advanced cardiac monitoring, pacing, defibrillating and cardioverting cardiac patients. The replacement of vehicles and equipment is on an ongoing schedule.

Our motto "Serving People First with Pride, Proficiency and Professionalism" is demonstrated by our employee's commitment to continuing EMS training. Each year training is given in Critical Care Paramedicine, Advanced Cardiac Life Support, Basic Life Support, Prehospital Advanced Trauma Life Support, Pediatric Advanced Life Support, Emergency Vehicle Operator, Bloodborn Pathogen and a variety of continuing education programs. Our professional staff is extremely capable and dedicated.

Monthly C.P.R. classes are taught at Regional Ambulance. Last year, through the R.A.S. Training Center, 773 people were certified in C.P.R. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your Representative, if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors, Administration and employees of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely; Paul Kulig, President  
Board of Directors





# REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road  
Rutland, VT 05701

Business: 802-773-1746  
Emergency: 802-773-1700  
FAX: 802-773-1717

DESCRIPTION	ESTIMATED 1998/1999 BUDGET	PROJECTED 1999/2000 BUDGET
PAYROLL EMT	654,014	679,942
PAYROLL TAX	59,488	62,488
EMT PENSION	26,959	28,030
UNIFORMS	5,100	5,200
MEDICAL SUPPLIES	13,566	14,244
IMMUNIZATION	1,600	1,680
VEHICLE MAINTENANCE	26,206	27,516
RADIO MAINTENANCE	3,300	3,350
GAS & OIL	17,804	19,629
INSURANCE BENEFITS	93,234	107,219
LIABILITY INSURANCE	33,511	35,186
WORKMANS COMPENSATION	35,150	38,516
PAYROLL OFFICE	133,775	139,129
OFFICE SUPPLIES	7,300	7,400
EQUIPMENT MAINTENANCE	8,035	8,436
FUNDED DEPRECIATION	112,000	113,000
BUILDING MAINTENANCE	9,800	10,500
UTILITIES	7,761	7,953
TELEPHONE	10,700	11,235
PROFESSIONAL SERVICES	7,276	7,639
POSTAGE	6,000	6,300
INTEREST & BANK CHARGES	700	700
ADVERTISING	6,522	6,717
TRAINING/TRAVEL	24,477	24,677
DUES SUBSCRIPTION	4,000	4,000
MISCELLANEOUS	3,100	3,100
MEMBERSHIP EXPENSE	6,090	6,336
TOTAL	\$1,317,468	\$1,380,122
PER CAPITA RATE <u>\$5</u>		
OUR PER CAPITA RATE HAS NOT BEEN INCREASED FOR 15 YEARS		
*****		
INCOME ASSESSMENT*		204,460
ALL OTHER INCOME		1,175,662
TOTAL BUDGET		\$1,380,122

\*\*\*\*\*  
\* BASED ON 40,892 POPULATION 1990 CENSUS  
R.A.S. BOARD APPROVED 10/20/98

(BUDGET99JFCfw)

ANNUAL REPORT - 1998  
RUTLAND REGIONAL PLANNING COMMISSION

The Commission's Mission is to "provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and area wide interests; and, strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues."

In pursuit of that Mission, the Commission continued to work closely with the region's 27 communities to create a cooperative and positive planning process and:

- Provided technical assistance on planning and zoning issues to communities including Benson, Brandon, Clarendon, Castleton, Ira, Middletown Springs, Pittsford, Proctor, Poultney, Rutland Town, Rutland City, Tinmouth, Wallingford, West Haven and West Rutland;
- Assisted Rutland Town, West Rutland, Poultney, Mt. Holly, and Castleton successfully apply for funds through the Local Planning Assistance and Community Development Block Grant programs.
- Continued our very successful cooperative purchasing program and saved Brandon, Castleton, Pittsford, Wells, West Rutland, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, Wallingford, nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline;
- Worked with the Rutland Economic Development Corporation, and the Rutland Region Chamber of Commerce, on a regional strategy to better coordinate planning, economic development and travel and tourism activities;
- Continued support of the Rutland Region Transportation Council in their identification, prioritization, and timely implementation of projects to help solve transportation problems including those in Brandon and Pittsford and Route 7 in Rutland City;
- Continued providing maps and other data using our geographic information system which helps local decision making;
- Continued support of the Rutland Region Education Alliance in their work to improve education and training in the Rutland Region and to insure that all students are prepared for their roles in the community and the workplace.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the eleventh consecutive year, dues will remain at \$500. All communities are voting members of the Commission regardless of whether or not they pay dues. Dues paying members receive discounted technical services and are able to participate in the cooperative fuel purchasing program.



## **SOUTHWESTERN VERMONT COUNCIL ON AGING**

### **Report to the Citizens of West Rutland**

The Council on Aging provided the following services to elder residents of the West Rutland community during our last fiscal year:

**Senior Meals:** 4,090 meals were prepared and delivered to the homes of 32 frail elders who were homebound and unable to prepare a meal. This service is frequently referred to as "Meals on Wheels." In addition, 23 older persons participated at one or more of the luncheon sites supported by this agency, enjoying 42 meals at those locations.

**Case Management Assistance:** 33 elder residents of West Rutland utilized the services of our Case Management staff who assisted elders with applications, re-certifications and problem solving for a variety of supportive programs such as Fuel Assistance, SSI, Medicaid, Medicaid Waiver, Food Stamps, etc. Case Management staff also provided specialized support and assistance to frail and vulnerable elders who were facing long term care placement. Case Managers helped those who wished to remain independent find and link up with the available services and supports.

**Other Service Support:** The Council on Aging also provided assistance to West Rutland elders through such efforts as: 1) Information and Assistance support via our "Senior HelpLine." This toll free telephone service (1-800-642-5119) enabled elders, family members and others learn about and connect with needed services and programs available for older persons; 2) Health benefit counselling and health insurance form filing assistance through its HICA Program; 3) Peer Counselling Support for elders dealing with grief and depression brought on by various life changing events; 4) Legal service support through a contract with the Senior Law Project; 5) Transportation assistance through contracts with Marble Valley Regional Transit's "Elders on the Go" and the One 2 One Program sponsored by Rutland Community Programs; 6) Information about elder issues through the "Elder Connection" column appearing weekly in the Rutland Herald, written by Barbara Hanson, SVCOA's Community Resource Director.

December 30, 1998

Board of Selectmen  
Town of West Rutland  
PO Box 115  
West Rutland, VT 05777

Dear Board of Selectmen:

During Fiscal 1998 **BROC** provided a total of \$74,358.43 in assistance to West Rutland area residents. Specifically, we provided:

- ♦ \$11,098.56 in direct assistance (fuel, electric, housing) for 98 households through our Community Services & Outreach department,
- ♦ Meals valued at \$1,043.61 for 60 households through our Emergency Food Shelf,
- ♦ \$19,128.26 in Energy Conservation and Weatherization measures for 7 households,
- ♦ \$22,369.00 reimbursement to 7 day care home providers (approx. 70 children) through our Child and Adult Care Food Program, and
- ♦ Technical assistance to 13 clients through our Microbusiness Development Program, securing funding for 4 clients in the amount of \$20,719

Each year we seek minimum funding from the towns in our forty-three town service area. **Our 1999 request for funding from West Rutland is \$1,250.** The support we receive from the towns provides direct services - emergency financial assistance, temporary housing, food, or fuel - to individuals and families in need.

Thank you for your consideration of this request. **BROC** and the low-income residents of your community are grateful for your support.

Sincerely,



Linda G. Rooker  
Executive Director

LGR/pas  
Enclosures

## **RUTLAND MENTAL HEALTH SERVICES**

Rutland Mental Health Services (d.b.a. Rutland Area Community Services) appreciates the town of West Rutland's support for local services which becomes more critical as we deal with changes in the way health care is provided, while consistently maintaining a high standard of quality.

Rutland Mental Health Services (RMHS) asks the citizens of West Rutland to continue to support our services provided by the following programs:

- The Evergreen Center is a comprehensive mental health and substance abuse outpatient treatment center which serves children, adolescents and adults through a variety of programs provided by psychiatrists, social workers, psychologists, activity therapists, mental health counselors, nurses and drug and alcohol counselors.
- Community Access Program assists people with developmental disabilities in achieving their personal goals. Services are provided throughout Rutland County.

During the fiscal year 1998, Rutland Mental Health Services provided 47,763 hours of service to 124 West Rutland area residents. RMHS provides comprehensive mental health and substance abuse treatment as well as services to developmentally disabled people. These services are provided regardless of ability to pay. Fees collected cover only a portion of the actual cost.

The generous financial support of towns such as West Rutland assures that quality services will be available for their families, friends and neighbors. This year's request is for \$3,304.00. We invite you to contact our agency (775-8224) with any questions you may have.

Mark G. Monson  
President/Chief Executive Officer

Lawrence G. Jensen, Chairman  
Board of Directors



## RETIREMENT AND SENIOR VOLUNTEER PROGRAM

39 E. Center St.  
94 Main Street

Rutland, VT 05701  
Middlebury, VT 05753

(802) 775-8220  
(802) 388-7044

### REQUEST FOR TOWN FUNDING

**TOWN OF: WEST RUTLAND AMOUNT REQUESTED: \$400.00**

The Retired and Senior Volunteer Program (RSVP) is a nationwide program for people 55 and older who want to meet community needs through meaningful use of their skills, talents, interests and knowledge in volunteer service to non-profit organizations. Needs are met in critical areas such as human service, state and local government, drug and alcohol awareness programs, education, literacy, and the arts, just to name a few. RSVP involves seniors in service that matches their personal interests and makes use of their lifelong experiences. Through such efforts, RSVP is meeting the needs that strained local budgets cannot afford. Additionally, RSVP enables seniors to contribute to their communities and feel good about themselves through the rewarding experience of volunteering.

Locally, RSVP is the largest program of coordinated volunteer services serving the people of Rutland County with 523 volunteers. From July 1, 1997 through June 30, 1998, volunteers in Rutland County provided 37,000 hours of community service. The cost benefit to the communities of Rutland County in terms of cost of services provided equals \$300,000.

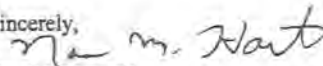
Once again this year RSVP is not asking for additional monies from the Town of West Rutland. The monies we are requesting this year will be used to help defray costs of providing volunteer placements, support, insurance, transportation, and recognition. RSVP continues to strive to provide needed and supplemental services that enhance the quality of life for citizens of all ages throughout Rutland County.

Currently in West Rutland, 12 volunteers donate their services to the following non-profit organizations: Rutland Regional Medical Center, BROCC, Headstart, Community Cupboard, area schools, West Rutland Elementary and High Schools, Pleasant Manor Nursing Home, Godnick Senior Center, Eden Park Nursing Home, National Council of Senior Citizens, Dismas House, Rutland Partnership, Genesis Elder Care, Rutland Senior Chorus, Southwest Vermont Council on Aging, College of Saint Joseph, Rutland Town Elementary School, Rutland Area Visiting Nurses Association and Hospice, Rutland Intermediate School, Northwest and Northeast Elementary Schools.

The volunteer services they provide include: knitting and sewing clothes for children, tutoring and mentoring in area schools, mailings, entertaining in the area nursing homes and schools, teaching and performing arts and crafts, greeting people at RRMC and providing information at the front desk, clerical assistance, delivering and preparing meals, cooking assistance, friendly visitation.

On behalf of RSVP, I would like to thank the residents of West Rutland for their support in the continuation of the RSVP program. As financial constraints effect more and more non-profit organizations, the need for volunteers increases. With your help, RSVP will continue to respond to this need.

Sincerely,

  
Nan M. Hart, Director

November 1, 1998

Sponsored by Rutland Community Programs, Inc.

- A UNITED WAY AGENCY -

Rutland Economic Development Corporation  
Annual Report of Activities 1998

REDC continues to focus on job creation, business retention and economic development in Rutland County.

- REDC manages a county wide revolving loan fund of \$1.8 million targeted at stimulating job creation and business retention activities throughout the region. This year we changed our rate structure to 6% fixed for Development Fund loans and 9% fixed for Micro Fund requests.
- Since 1993, REDC has loaned \$1,790,383.00 to 36 start-up and existing businesses. As a result of these loans 197 new jobs were created and 492 jobs retained.
- From October 1, 1997 to June 30, 1998, we fielded 94 one-time business counseling calls. The Small Business Development Center (SBDC) has a current total of 143 clients counseled which is over 50% higher than the projected goal. Also, the Service Corps of Retired Executives (SCORE) has counseled over 65 start-up and existing businesses since October of 1997.
- We made new investments to foster the Airport Industrial Park's continued growth. The access road, now known as Innovation Drive, was resurfaced after we added critical infrastructure access to remaining lots. This year we obtained Act 250 permits for the Phase II expansion of the Park. We applied for and were chosen to receive a grant from Vermont Community Development Program (VCDP) to fund the infrastructure planning and engineering for Phase II. Completion of this project is anticipated for the spring of 1999. The seven tenants at our Airport Industrial Park employ approximately 310 people and occupy over 172,000 square feet of space. Two of the Park tenants are currently in an expansion phase.
- REDC has been instrumental in the public education of the restrictions on 53' trailers through Windsor County and will continue to be a voice on this issue. We are presently working to find long-term solutions.
- OMYA has been a quality employer in our region for more than 20 years. REDC is a strong supporter for OMYA's planned expansion in Florence. OMYA's need to expand and change in response to customer demand is a positive step for our regional economy. We will continue in this sort of role as the need arises.
- In 1998, we were also active at the state level advocating for new tax credits for business expansion and job creation. We look forward to working with local companies who are interested in applying for these powerful business tax incentives.
- REDC has also been active in finding solutions to the water system challenges in the Town of Castleton. We are working with town officials, companies and citizens affected by these challenges.
- During the past two years, REDC has worked with Nexus Custom Electronics in Brandon in their expansion efforts. Our objective is to retain the 125+ jobs.
- REDC is active with the Rutland Region Education Alliance. We are making a conscious effort to encourage improvements in workforce development and adult job skills training. Rapid change in the way we educate is essential to today's global economy.

Our principles are simple. We believe that a positive, supportive business climate allows our employers to remain globally competitive. This sort of environment is in the best interest of county residents and we will remain vigilant. We look forward to continuing our 61-year tradition of communication, dedication, and leadership.

## Rutland Region Transportation Council

Post Office Box 965  
Rutland, Vermont 05702-0965  
802-775-0871 / 800-464-7900

### Annual Report—FY1998 (October 1997-September 1998)

Over the last fiscal year (October 1997-September 1998), the Rutland Region Transportation Council and its staff have been working for improved transportation in Rutland County in the following ways:

- Testified before the Vermont House and Senate transportation committees regarding regional transportation priorities and provided comments to the Vermont Agency of Transportation (VAOT) on the development of the state FY 1999 (July 1998-June 1999) transportation Capital Budget and Program;
- Created committee to investigate host of issues relating to the regulation of trucks with 53 foot trailers (including impact on local businesses);
- Continued to assess Rutland region's top transportation problems and identified areas that should undergo detailed evaluation and preliminary design;
- Participated in "Scoping" (pre-engineering) activities to advance local highway and bridge projects, and participated in "Diagnostic Team" assessments to advance rail-highway projects;
- Continued to address seasonal transportation problems along VT 103, VT 100, and US 4 by working with local and regional officials and ski area representatives;
- Participated in the Project Advisory Committee for the US 4/US 7 Environmental Impact Statement (EIS); in cooperation with the Regional Planning Commission, created a Task Force that evaluated the study, identified preferred improvements, and made recommendations to the VAOT and the Federal Highway Administration;
- Continued to revise the Rutland Region Transportation Plan and regional travel demand model (which aids in the identification of future transportation needs);
- Informed communities of opportunities presented by new state transportation programs, including those targeting Class 2 highways and "local project management";
- Continued to use computer software and develop data that will help residents visualize what proposed transportation projects could look like; and
- Completed study of local and regional bicycle and pedestrian needs, and recommended "bike/ped" projects for state funding.

In the current federal fiscal year (October 1998-September 1999), the Rutland Region Transportation Council is continuing many of these efforts. It is also undertaking other initiatives, such as evaluating the link between transportation needs and development patterns.

Meetings of the Rutland Region Transportation Council are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend. Questions about the Transportation Council may be directed to the following individuals: Dean Pierce, Senior Regional Planner (775-0871) or Charles Wise, Chairman (422-3577).

The Rutland Region Transportation Council is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the Transportation Council provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission, which provides planning, administrative, and geographic information system staff.

All municipalities in the Rutland Region are encouraged to be active in the Transportation Council, and those with representatives named to the Council may vote. Municipalities are not obligated to participate in the Council, however. Furthermore, those that do participate may cease their involvement at any time.





## VERMONT LEAGUE OF CITIES AND TOWNS UPDATE OF ACTIVITIES, 1998

Local officials joined to organize the Vermont League of Cities and Towns (VLCT) in 1967. Today local governments face increasing insurance needs and skyrocketing costs; a restructuring of the electricity delivery system; and issues concerning school funding, municipal management and technical planning that were never contemplated 30 years ago. VLCT is still today governed by a 13 member board of directors comprised of selectpersons, mayors, managers and clerks from around the state, and is dedicated to serving the best interests and needs of Vermont municipalities. VLCT is supported entirely by revenues from local governments and is an association independent from state or federal government. VLCT is proud to say that all 246 cities and towns in Vermont are members of the association.

Local officials' responsibility for a vast number of laws and regulations only grows over time. In 1999 and 2000, the most significant issue for local officials will be to comply with the evolving requirements of the new Equal Education Opportunity Act, Act 60. VLCT puts considerable effort into providing education for local officials and expects to increase that effort in 1999. VLCT offers workshops throughout the year to health officers, planning commissions, zoning administrators, selectpersons, auditors, tax collectors and others. In 1998 a new series of interactive workshops was offered to train local officials in mediation and violence prevention skills. In addition, VLCT provides handbooks on specific subjects to guide local officials in the discharge of their responsibilities. VLCT staff and attorneys are only a phone call away for local officials with specific questions about any local government matter. Thousands of questions were answered in the past year from virtually every member municipality.

VLCT is currently working with the Agency of Transportation to develop a program for the repair of local bridges by local governments in a streamlined way. The Vermont Local Roads Program offers technical assistance support to local officials as part of this project as well. Likewise, VLCT is collaborating with the Agency of Natural Resources to assist municipalities in complying with environmental regulations.

VLCT offers to municipalities insurance "trust" programs that save taxpayers thousands of dollars every year because member municipalities pool their resources before purchasing insurance. In 1997 and 1998 the VLCT Health Trust subsidized insurance rates for local officials in the amount of \$400,000. The Property and Casualty Intermunicipal Fund (PACIF) returned \$1,000,000 to its 210 member municipalities and the Unemployment Insurance Trust returned \$120,000. Since 1983 total distributions from the Health, PACIF and Unemployment Trusts have equaled \$8,740,000!

The *VLCT News* and *Weekly Legislative Report* provide municipal officials with up-to-date information on legislative issues along with articles of special interest on topics such as workplace safety, the Underage Drinking Task Force (S.T.A.R.T.), and municipal planning. Members may access that information and much more through VLCT's web site ([www.vlct.org](http://www.vlct.org)). VLCT also represents the interests of local government in the Legislature, using VLCT's *Vermont Municipal Policy*. This policy is developed by four committees of local officials and voted on by cities and towns at the annual meeting, which this year was held in September in Sherburne. Each city and town is entitled to a vote at the annual or any special meetings. Dues paid by member municipalities are vital to the continued existence of VLCT. Municipal officials around the state thank you for your support.



**Rutland County  
Women's Network  
& Shelter**

P.O. Box 313  
Rutland, Vermont 05702  
**Business • 775-6788**  
**Crisis • 775-3232**

**RUTLAND COUNTY WOMEN'S NETWORK AND SHELTER  
ANNUAL REPORT 1998**

In 1998 our agency provided services to over 2800 people. We housed 66 families with 80 children with a total of 3000 shelter bed nights. Since our capacity has grown and we have two transitional apartments, we have been able to do more in depth work with families fleeing violence. We have been able to expand and place one of our advocates in both the Family Court and the District Court due to the needs of so many families for these services. The funds used to create the position of Court Advocate came from the Stop Violence Against Women part of the Federal Crime Bill. Women in Rutland County have needed this kind of advocacy for many years. Now that the program is in place, victims of the crime of domestic violence have a chance to prosecute their abuser.

We thank the voters of your town for their continued support of the shelter and the shelter programs. Without the support of all county towns, we would not have been able to provide effective programs for survivors and their children.

Respectfully,

Bonnie Gainer  
Director





# VERMONT ADULT LEARNING

128 Merchants Row, Rm 202 / Rutland / Vermont 05701 / 802-775-0617 / fax: 802-773-0323

Vermont Adult Learning works with adults age 16 and over who are not in school and want to finish secondary school, improve their basic skills, or prepare for college or a career. We provide instruction in reading, writing, math, English for speakers of other languages, as well as communication, problem-solving, decision-making, interpersonal and lifelong learning skills. VAL also helps adults prepare for the CDL, U.S. citizenship, or GED exam or the Adult Diploma Program.

Classes and tutoring are offered at our learning center in Rutland, in various community sites, and in students' homes and workplaces.

Vermont Adult Learning collaborates with the public schools and Rutland County Head Start to provide a Family Reading program.

With the recent trend toward reform of the welfare system, we have also collaborated with the Departments of Social Welfare, Employment and Training, and the Stafford Technical Center to combine our services. In partnership with those agencies, we are designing and delivering intensive and comprehensive services to help adults move into paid employment which will support their families.

**Last year Vermont Adult Learning served 14 adult resident of West Rutland and provided 315 hours of instruction. The students' achievements include:**

- \*one student found employment**
- \*two students gained work-related skills**
- \*two students participated in their children's learning**
- \*two students learned computer skills**

We appreciate your support!

Bridget Martin, Program Manager

*providing adult education and life skills programs statewide*

CENTRAL OFFICE: RR #1, Box 283 BB / East Montpelier / Vermont 05651 / 802-229-5221 / Fax: 802-229-5238

ATTENTION: ALL VIETNAM WAR VETERANS  
VIETNAM VETERANS OF AMERICA (CHAPTER # 1) IS CURRENTLY IN THE  
PROCESS OF ERECTING A MONUMENT ON SOUTH MAIN ST. AND WASHINGTON  
STREET IN RUTLAND, VT.

THIS MONUMENT IS TO HONOR ALL COMBAT VIETNAM WAR VETERANS  
WHOSE HOME OF RECORD WAS RUTLAND COUNTY.

IF YOU OR ANYONE IN YOUR FAMILY SERVED IN-COUNTRY OR IN THE  
IMMEDIATE THEATER OF OPERATIONS SURROUNDING VIETNAM DURING  
HOSTILITIES THREAT -- KINDLY SUBMIT YOUR NAME, ADDRESS AND A  
COPY OF YOUR DD-214 TO US SO WE CAN INCLUDE YOUR NAME ON OUR  
MONUMENT. ALL INFORMATION SHOULD BE SUBMITTED TO US BY  
MAY 1, 1999. THE MONUMENT SHOULD BE COMPLETED BY MEMORIAL DAY-  
1999..

SUBMIT ALL INFORMATION TO:

VVA CHAPTER ONE  
P.O. BOX 6301  
RUTLAND, VT. 04701

ATTN: ANDREW R. MOSCHETTO (COMMITTEE CHAIR)

Vermont Enhanced 9-1-1 Board  
1998 Status Report  
by  
Evelyn Bailey, Executive Director

Testing of the statewide enhanced 9-1-1 system wide is currently in progress and is proceeding successfully. The system will come on line only after every component has been fully tested and the test results have been verified and accepted by the Board. The statewide enhanced 9-1-1 system is scheduled to be operational on 17 November 1998.

The call takers at Vermont's eight Public Safety Answering Points (PSAPs) are in the final stages of their training for Certification as Vermont Enhanced 9-1-1 Telecommunicators.

As of this date, 149 of the 258 participating municipalities have finished all their work. Sixty-eight towns have completed everything except for address notification. Twenty-two towns are very far behind and will not be ready for implementation. Bethel and Pittsfield are not participating.

What Will Happen In Towns That Have Not Finished Their work?

There are serious implications for people who dial 9-1-1 from towns that have not completed all parts of the process, or who call from neighboring towns whose databases are affected: the information displayed at the PSAP may not be accurate; inaccurate information will cause confusion; confusion will make it more difficult for a 9-1-1 call taker to do his/her job; anything that delays call processing may delay the delivery of emergency services. It is urgently important that all towns complete all parts of the process.

Participating municipalities are required by law to maintain the following:

1. Enhanced 9-1-1 Coordinator, appointed by the Select Board, to be a liaison to the Enhanced 9-1-1 Board on all database and GIS/mapping maintenance issues
2. Municipal addressing system: increment, odd/even, direction of numbering, road naming
3. Master Street Address Guide (MSAG) database
4. Emergency Service Zone (ESZ) database and associated emergency service provider information

The person appointed by the Select Board to be the Enhanced 9-1-1 Coordinator should possess basic math and map reading skills and be comfortable talking to people.

## TOWN OF WEST RUTLAND, VERMONT

## WARNING


The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 2nd, 1998 at 7:00 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 3rd, 1998 at 10:00 AM at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 PM.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectboard's Budget for the expenses of the Town and Town Highway Department, and wastewater upgrade project.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

## THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 Shall the voters of the Town of West Rutland authorize the Selectboard to appoint a First Constable for a term of two (2) years, and if need be a Second Constable, commencing with the term of office beginning March, 2000? (To be voted by Australian ballot, 17 V.S.A. 2651a(a).)  
YES 403 NO 166 PASSED
- Article #5 To elect by Australian Ballot all necessary Town Officers; Town Moderator, Town Clerk, Town Treasurer, Selectperson 3 Years (1), Selectpersons 1 Year (2), Lister, Constable, Auditor, Grand Juror and Town Law Agent.
- Article #6 Shall the Town vote to approve the Selectboard's Budget for Fiscal Year 1999 covering July 1, 1998 to June 30, 1999 in the amount of \$ 556,562 to be raised by taxes?  
YES 364 NO 201 PASSED
- Article #7 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving and sidewalk improvements?  
YES 419 NO 145 PASSED
- Article #8 Shall the Town vote to authorize the Select Board to contract with the West Rutland Fire District #1 and to appropriate the amount of \$46,350 for Town wide fire protection and emergency services?  
YES 459 NO 90 PASSED
- Article #9 Shall the Town vote to appropriate the sum of \$5,000 to West Rutland Development Corporation, Inc. for marketing and permitting of the Industrial Park?  
YES 339 NO 220 PASSED

## RESULTS OF 3/3/98 TOWN MEETING ELECTION

Checklist Total 1476	Auditor 3 Years
Ballots Casted 570	James Reynolds 480 WINNER
Ballots Voted Absentee 19	Grand Juror 1 Year
Moderator 1 Year	Richard Candlish 432 WINNER
Gary Kupferer 513 WINNER	Town Law Agent
Select Board 3 Years	James P. Rajda 15 (Write-in) Winner
Thomas Ascoli 368 WINNER	First Constable 2 years
Chester Brown Jr. 170	James Rajda 475 WINNER
Select Board 1 Year (2)	
Alfred Washburn 496 Winner	
Thomas LaFond 43 (Write-in) WINNER	
Town Clerk 3 Years	RESULTS OF 3/3/98 Town Meeting
Jayne Pratt 514 WINNER	Election received for record
Treasurer 3 Years	this 4th day of March AD, 1998
Michael McGann 528 WINNER	at 9:00 AM. ATTEST:
Lister 3 Years	
Leonard DiGangi 28 (Write-in) WINNER	TOWN CLERK

Article #10 Shall the Town vote to appropriate the sum of \$1,500.00 for the support of the programs of the Southwestern Vermont Council on Aging?

YES 407 NO 152 PASSED

Article #11 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired and Senior Volunteer Program (RSVP)?

YES 437 NO 122 PASSED

Article #12 Shall the Town vote to appropriate the sum of \$4800.00 to support the Rutland Area Visiting Nurse Association and Hospice in Fiscal Year 1998? (\$300 to support Rutland Area Hospice and \$4500 to support RAVNAH Home & Community Health Services)

YES 446 NO 114 PASSED

Article #13 Shall the Town vote to appropriate the sum of \$12,240.00 (\$5.00 per capital) to maintain the serves of the Rutland Regional Ambulance?

YES 465 NO 89 PASSED

Article #14 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?

YES 305 NO 248 PASSED

Article #15 Shall the Town vote to appropriate the sum of \$1250.00 to support the programs and services of BROOC (Bennington-Rutland Opportunity Council) in 1998?

YES 266 NO 285 DEFEATED

Article #16 Shall the Town vote to appropriate the sum of \$500 to the Rutland Economic Development Corporation (REDC) for the purposes of development promotion?

YES 293 NO 271 PASSED

Article #17 Shall the town of West Rutland appropriate the sum of \$ 1,200 to Rutland County Adult Basic Education for providing direct educational services to adults to include teaching materials?

YES 292 NO 263 PASSED

Article #18 Shall the Town vote to appropriate an amount not to exceed \$ 7,000 for the purpose of making the Town Hall and the West Rutland Library accessible to the handicapped as required by the Americans With Disabilities Act?

YES 383

NO 177 PASSED  
BOARD OF SELECTPERSONS

January 26, 1998

Nicola L. Notte  
Nicola Notte, Chairperson

Chet Brown  
Chet Brown

Fred Washburn  
Fred Washburn

Paula Mumford  
Paula Mumford

Ronald Orzell  
Ronald Orzell

**WEST RUTLAND TOWN CLERK'S OFFICE  
RECEIVED FOR RECORD**

27th day of Jan. A.D. 1998.

At 8 O'Clock 00 Minutes A.M.

And Recorded in Town Meeting & Misc.

Book 5 Page 357

Attest Agathe Smith Town Clerk

Town of West Rutland School District  
West Rutland, Vermont 05777  
**WARNING**

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose room of the school in said Town on Monday, March 2, 1998 at 7:00 P.M. to discuss the following matters to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.
2. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, March 3, 1998 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matter to wit:

1. To elect all School District officials as required by law.

West Rutland, Vermont  
January 19, 1998

-BOARD OF SCHOOL DIRECTORS

Michael O'Brien  
Michael O'Brien, Chairperson

Joseph Riter  
Joseph Riter, Vice Chairperson

Carl Serrani  
Carl Serrani, Clerk

Kimberly Conway  
Kimberly Conway, Member

Denise LaFond  
Denise LaFond, Member

**WEST RUTLAND TOWN CLERK'S OFFICE  
RECEIVED FOR RECORD**

20th day of January 1998

At 10 O'Clock 15 Minutes A.M.

And Recorded in Town Meeting & Misc.

Book 5 Page 356

Attest: Jayne Pratt Town Clerk

**RESULTS OF 3/3/98 SCHOOL VOTE**

Checklist Total 1476  
Ballots casted 570  
Ballots voted absentee 19

School Moderator 1 Year  
Gary Kupferer 519 Winner

School Director 3 Years  
Kimberly Conway (Write In) 29 Winner

School Director 1 Year (2)  
Denise LaFond 403 Winner  
Michael O'Brien 413 Winner

Results received for record this 4th day of March  
AD, 1994 at 9:00 AM. ATTEST: Jayne Pratt  
Town Clerk





**Town of West Rutland**  
**35 Marble Street**  
**West Rutland, VT 05777**

JOHN R. ERICKSON  
286 CLARENDON AVENUE  
WEST RUTLAND VT 05777